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## Vacation Echoes

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## Camping and Tramping in Kings River Canyon and the Sierras

BY HOMER N. SWEET

FOR some time I have dreamed of camping in California and climbing mountains in the Sierras. That the trip has now been arranged, I owe to the kindness of my cousin, Soph, and her husband, Burt, Californians and experienced mountaineers, and to their willingness to introduce me, at whatever trials to their own patience, to a section of their wonderful state.

It is decided to go into Kings River Canyon and follow one of the tributaries of that stream to its source in the Sierras. I am told that scarcely any route could be chosen that would present grander views of the natural wonders of Californian mountains and forests, streams and lakes. The Canyon may be reached by trails from General Grant National Park and Sequoia National Park.

*Tuesday, July 5, 1921.*

We drive from Fresno to General Grant National Park which is as far as we can go by car. Arriving there in the late afternoon, we hasten as of one mind to the grove of sequoias, or giant trees, which are growing within the reservation only a short distance from the park headquarters. The second largest sequoia in existence, named General Grant, is in this grove. It is 264 feet high, 35 feet in diameter. Standing at its base, we dwarf to the size of pygmies in comparison with its stupendous bulk. Many of the sequoias in the grove appear to us to be in their prime, their reddish tapering trunks, ten to twenty feet in diameter near the ground, towering to heights

of 200 feet and more and bearing large, but short, branches as crowns. Saplings and young trees are numerous in the more open plots reached by direct sun-light.

*Wednesday, July 6, 1921.*

From General Grant National Park to Kings River Canyon Camp is 33 miles, a journey of two days by pack train. Never having boarded a pack train, I look on with more than passive interest as the units are being assembled by the packers. Altogether there are fourteen horses and mules, five for the passengers, seven for the dunnage and two for the packers. The packing is slow work and to me an intricate process in the handling of rope. At last all is ready and the train starts for Horse Corral Meadow, the half-way station.

I have never ridden a horse. Naturally, there is considerable doubt in the minds of my cousins, and no less in my own, whether I can rise from swivel chair to saddle and maintain my elevated position for two days in succession.

Charlie, one of the packers, dressed in cow-boy style and wearing a broadbrimmed, green felt hat, leads the procession, singing gleefully to himself. The trail winds through a forest of sugar pines, yellow pines, incense cedars and white firs. The Californian forest of conifers is not matched, so I have read, by any other in the world. An easterner is struck by the large dimensions of the trees. Most impressive are the straight, tall

boles, branchless for many feet from the ground. The eye is granted a more extended vision through the forest than is possible in the woods of the East, for thick underbrush is scarce and there are few tangled blow-downs.

Every once in a while we come to a meadow with the finest green grasses, growing thickly, beautified by wild flowers, an ideal feeding ground for cattle and a splendid picture for those who take the trouble to travel beyond the terminals of railroad lines and automobile roads.

Under cover of the tall trees grows the snow plant, a deep red. So rare and so highly prized is it that to pick one subjects the offender to a fine.

The trail slabs the steep slopes or takes to switchbacks to find the easiest, if not the shortest, grade over the ridges. Starting at an altitude of 6,700 feet, we ascend and descend between heights of 7,800 and 6,000 feet. One outlook brings the High Sierras into view, the objective of our journey eastward. Although we are traveling in a zone which is warm rather than cool, the mountains in the distance have snow patches well down their sides, proving that their summits must be 11,000 feet or more above the sea.

At noon we enter a small grove of sequoias, none very large as compared with the giants in General Grant National Park, many just past the sapling age. Landslide Brook nearby combines to make this spot a delightful stopping-point for lunch. The largest sequoia in the grove, though not venerable in appearance, is perhaps ten centuries old. With a feeling akin to reverence, I sit beside this tree until we are called to remount.

The afternoon's ride takes us through two or three groves of sequoias. Saplings and young trees are growing here in large numbers and the older ones are not marked so deeply with fire scars as are the monarchs that I have seen in Mariposa grove.

The last ridge we cross must be about 8,000 feet high for it rears red firs, tamaracks and aspens instead of white firs, pines and cedars. The aspen is the only broad-leaved tree we see during the day.

Riding down the eastern slope of this ridge, we are soon brought out of the forest to Horse Corral Meadow. As I dismount and walk around camp, I begin to feel sore, painfully sore, in the — to write truthfully and frankly like a Californian, regardless of eastern standards of literary refinement—in the back of the neck, from gazing at the tree tops.

We place our sleeping bags in the open and hardly await sundown to wiggle into them. I can gaze at the stars without straining my neck.

*Thursday, July 7, 1921.*

I awake as the stars are retiring into the gray. Bill, the camp cook, is already getting breakfast. When he calls, we sit down on empty boxes that once contained evaporated milk and canned beans. Charlie and George, the packers, take their places within reach of the stove.

Mush and spuds are served by Bill as the portions must be scant to go around; fried ham is passed, being plentiful. "Try a flapjack, Charlie," says Bill, "if you live, we'll make some for the crowd."

"Let me have the whole can of syrup, Bill, before I die," says Charlie.

"I'll take a chance on one, Bill, my life's insured," breaks in George impatiently.

"There's yours on the ground, George, they're lively this morning," answers the cook with one eye on the coffee pot.

The animals are packed again and we are off at eight o'clock for Kings River Canyon Camp. Usually this is an all-day trip, but to-day it is decided to make the quickest time possible and to lunch at the Camp, instead of halting on the way. The principal reason

for the change of schedule is that Bill has not enough provisions to put up lunches for the party.

For three miles we go up more than down. Going up is the easier riding. The park-like forests and the cooler air puts us in high spirits, or makes us "jazzy" as they say in California. At 8,000 feet we have a closer view of the High Sierras to the east of Kings River Canyon than on the day before. We can see not only the outline of the range, but also look into the ravines and gain an impression of the rugged nature of the country. Then we have a long descent by switchbacks for five miles, from 8,000 feet to about 4,000 feet, to the lower end of the Canyon. At several turns, we can make out the meadow, our destination, almost at the head of the Canyon, and the white water of the Kings River, still several miles away. A deer stands motionless near the trail to watch us pass. The temperature rises perceptibly as we approach the lower level and it is a tiresome ride before we reach Cedar Grove at the head of the Canyon. The journey up the floor of the Canyon is also tedious. Dismounting at the camp long past the lunch hour, we feel disappointed at the knees.

Later in the afternoon, Burt's energy and mine revive, putting us into mood for fishing; so we follow up the shore of Kings River and Bubbs Creek, which is a river rather than a mere creek. We return in a couple of hours with enough trout for breakfast.

On this short tramp we kill two rattlesnakes. This experience is bound to make us cautious, as we trudge through sunny, rocky places, and we shall have crystals of potassium permanganate in our pockets to be applied in case we are bitten. A scientist, resident of California, who happens to be at the Camp, tells us that an investigation which he made over a period of five years failed to disclose an authenticated death from rattlesnake poisoning in that state, although he

did find that deaths had resulted from excessive doses of whiskey given to young persons who had been bitten by the reptiles. The common supposition is that they are wont to crawl into sleeping bags at night. I wonder if I shall awake some dark night to feel a rattlesnake coiled at my feet.

We have every expectation that in the morning we shall begin our climb into the higher mountain regions, with burros to carry our dunnage.

*Friday, July 8, 1921.*

Kings River Canyon reminds one of Yosemite. The dimensions are about the same, many of the rock formations in Kings appear to the casual observer to have their counterparts in Yosemite and the Kings River vies with the Merced. Yosemite, however, has the only El Capitan and streams do not flow over the rim of the Canyon to display waterfalls.

When a stranger forecasts clear weather in the Kings River territory at this season, it is certain to be fair; when gathering clouds lead him to think that showers are imminent, he will most likely be mistaken, for only rarely does it rain during the cry season.

Los Angeles aims to dam the Canyon for development of hydro-electric power and has set engineers and surveyors to work on the project. If the city succeeds in acquiring the rights, the Canyon will be despoiled in the eyes of mountaineers.

Seldom does a Boston man or woman ever come into this Canyon. Scarcely any sound is heard other than the clashing of water and rocks in the tumbling Kings River and the squawking of blue-jays.

We bid good-bye to George and Charlie, who leave with the pack train returning to General Grant National Park. They are most likable fellows, skilled in their craft, patient with the tenderfoot folk, injecting hearty

humor and smiling good nature into every minute of their long days.

Louis, who spends all hours of the day and many at night in accommodating both the ordinary and petty wants of the visitors, leaves camp before five in the morning to ride seven miles to Cedar Grove to fetch us a mule and a burro. Another burro which we are to have is already in the corral, but has not been broken. Why should we be inflicted with an untrained burro? Burros are scarce this year in proportion to the demand.

To catch the burro, after Louis returns, proves to be a task for two packers (Jack and Bill) besides Louis and a wild west show for the on-lookers. For a while the burro dodges all the men who dash this way and that to lay hold of him. Then when it seems he is about to be cornered, he crashes through the fence, breaking a rail or two and carrying away a post. Not until Jack determinedly rushes in with lasso is the wild burro brought to bay; even then the animal's escape is prevented only because Jack hugs the burro tightly around the neck regardless of personal danger while being dragged for several yards before the hackamore can be tied. A figure eight around the burro's head and tail soon teaches him what it means to obey the lead of a rope. The show is over when Bill remarks: "Thought one time, Jack, we'd have a funeral on our hands."

The burro-busting and other delays cause us to postpone for a day our start for the mountains.

*Saturday, July 9, 1921.*

Jack has no trip arranged for today and can help us with our packs and accompany us on our first day's journey with the burros. We consider ourselves very fortunate to have Jack's assistance as he is an expert horseman and packer and we are not any too confident that we can manage the untrained burro. On Jack's advice,

we plan to go as far as Vidette Meadow and to camp there for the night. It is approximately 9,500 feet high or almost 5,000 feet above the Canyon. The distance on the trail is a long twelve miles.

Jack has an exciting half-hour with the burro who refuses to follow the lead of the rope, but insists on pulling Jack around the corral faster than Jack can run, except he keeps his hold on the rope. One woman nearly faints for fear Jack will be seriously hurt. After Jack subdues the burro, it takes a long while, as it seems to us eager to be on the trail, for him to load the burro with two kyacks and pack the rest of our dunnage on the other animals. Jack is doing as well as anyone could and incidentally demonstrates the diamond hitch to two other packers who happen to be standing by.

Some one asks Jack what the new burro's name is, to which he replies, without a moment's hesitation: "I'll give him a name after I've seen how he behaves to-day."

We start at ten o'clock, Soph on Stella, the mule, and Burt leading Tony, a burro that has already been many times on the trail. Jack is to follow along as soon as he can with the burro he began only yesterday to break in and with three pack animals which he will need to-morrow for bringing back the dunnage of another party.

Burt and I with Tony make faster progress than Stella going up the switch-backs, and gradually draw ahead only to wait for Soph every half hour or so. Stella does not quicken her gait even after we get above the switch-backs into the upper valley of Bubbs Creek. On one occasion Burt and I rest so long for Soph without her coming in sight, that Burt anxiously turns back, leaving Tony and me to become better acquainted with each other. After a while Stella and her rider arrive, with Burt in the rear driving the mule on with a club.



Stella, I learn, had balked and would not move a step forward for all of Soph's urging with stick and voice. From there on either Burt or I walk behind Stella to force her to keep pace with Tony.

All this time Jack does not put in an appearance, and we wonder what may have happened to his train of animals

including the unnamed burro. We cross Charlotte Creek at 7,500 feet, pass Junction Meadow, leave the trail to East Lake and Mt. Brewer on the right, climb steeply beyond the waterfalls expecting Jack to catch up with us at any moment. His animals are carrying all our provisions, equipment and extra clothing except the sleeping bags which are packed on Tony. Although we are confident that Jack will not fail us, we are concerned at the delay. Four or five hours after we fully expected that he would join us, we

catch sight of him, a mile behind us, just about to climb the switch-backs that have lifted us past the waterfalls to an elevation of 9,000 feet. We can see that he has his train with him, although we cannot discern whether the burro that began his first trip on the trail this morning is with the train.

Jack overtakes us shortly before we reach Vidette Meadow. A smile plays

on his face until he comes within hearing; then he gives us a cheery greeting. Attired in chaps, wide belt, leather armlets, broad felt hat and blue bandana tied loosely around his neck, sitting erect in the saddle and holding his arms well in front, he rides before us in real life as the type of man easterners delight to see pic-

tures of at the movies. (I can make this positive statement relative to eastern ways, because of numerous shows I have attended in company with Mr. Pugh). Jack relates in a natural straightforward manner how one of his mules had broken the leading rope two miles out and had run back to the Camp, how he had hitched the other pack animals and gone all the way back on his horse to recapture her; how the new burro had persisted in getting on the wrong side of trees at the turns, bringing the train to a stop each time,

and had to be left at the foot of the first series of switch-backs; how he had ridden back two or three miles to find the burro and lead him up the switch-backs; how he had transferred the burro's pack to one of the mules; and how he had repaired a broken cinch. And here is the train intact, with the troublesome burro trailing the procession, and a smile on Jack's face and not a word of



TONY AND PETE ON THE TRAIL

complaint over the misfortunes that have made the day such a hard one for him. We ask what name he is to christen the burro with and his reply is: "'Pete,' because he'll be a good burro some day."

On arriving at Vidette Meadow, we hastily select our camp site and cook ourselves a meal. Jack turns the animals into the meadow for the night. By sundown we are in our sleeping bags. Mine is laid within fifteen feet of a large woodchuck hole.

formalities of debate and agreement, we act upon a silent motion and set off for Bull Frog Lake. Soph rides on Stella for the trail is steep.

In little more than an hour, we are at the lake, 10,634 feet above sea level. Trees scarcely make a forest at this altitude. Campers whom we meet are exasperated that they have not been able to catch any of the fish that are plainly to be seen in the clear water. Their admissions incite us to continue on to Kearsarge Lakes, a mile or so



BULLFROG LAKE AND MT. BREWER

*Sunday, July 10, 1921.*

Jack starts early with his train for Junction Meadow, leaving Stella and the two burros, Tony and Pete. His last word of caution is: "Be sure you keep Stella tied up." He offers no advice on how to manage Pete.

Since three pack animals were required to bring in our dunnage and we now have only two, we cannot move to a new camp until we have consumed a goodly portion of our food supplies. We, nevertheless, crave fresh trout in preference to dried, evaporated foods. Without needing to go through the

further on. While taking pictures, I lay down my trout rod and entranced by the wild scenery, unlike any I have ever seen, forget to pick it up.

When we reach Kearsarge Lakes (11,000 feet), Burt, having been over the trail before, and being the only possessor of a trout rod, suggests that Soph and I walk to the top of Kearsarge Pass (11,823 feet) where we can get fine views of the mountains and lakes. As the trail would be rather too steep for Stella, Burt hitches her where she can find green grass.

We no sooner start the upward



climb than we are above tree line. Snow patches near the trail are melting but slowly in the glare of the sun. Although the sunlight is bright, the air is comfortably cool. My lungs and heart do not seem to be affected in the slightest by the high altitude. Flowers of the richest colors, growing in profusion from the gravel soil at the base of boulders, compel attention where I would least expect to find such gorgeous display. Looking backward from time to time, we see Stella

tall vertical gray spires and pinnacles sharply defined against the sky. Large banks of snow whiten the mountainsides where retaining ledges prevent slides. Few mountains have snow on the summits for these are peaks rather than domes or flat tops.

There is an architectural grandeur about the forms and colors of this imposing mountain scene which is a revelation to me. Some pinnacles appear as tall columns of enormous blocks, standing end on end. How can



VIEW FROM KEARSARGE PASS

gradually diminishing to the size of an animal cracker, as Soph remarks. A leisurely climb of an hour and a half finds us on the back-bone of a ridge at the top of the Pass. There I have a view of the High Sierras, such as I have long anticipated but have only feebly pictured in my imagination. The lakes which we passed a few hours ago are almost as bright a blue as the sky and I cannot recall that I have ever beheld a sky-blue to compare with that which I see to-day. The mountains behind the lakes tower from the talus slides at the bases to

the forces of erosion, earthquake and glacier action produce these towers?

Almost directly beneath us, on the eastern side, is Pothole, a lake without an outlet, fed by snow banks which hang over the shore. The coloration of the lake is unique—midnight blue with a fringe of emerald green. Farther to the east under the haze is Owen Valley, the source of water supply for the city of Los Angeles.

I take several pictures in the hope that they will help to preserve in my memory a fair image of the scenery. If I could but reproduce the colors!

When we rejoin Burt at Kearsarge Lakes, his face betrays to us at once that something disturbing has happened. He mutters in one breath that he has caught some good-sized rainbow and speckled trout, in the next that Stella has escaped down the valley of the creek. It seems best that he should hurry after her alone, leaving Soph and me to retrace our steps to Vidette Meadow by the trail. At Bull Frog I recover my trout rod. Beyond the Lake we detect tell-tale tracks which prove beyond doubt that Stella has come on the trail and is heading for home. Will she try to go all the way to Kings River Canyon Camp or will she stop at Vidette Meadow? Can Burt overtake her? What will Jack say to us?

The questions running through our minds are answered within an hour or so when Burt comes to meet us, riding on Stella. She had stopped at camp, only a few minutes ahead of Burt, and had made no move to run away when he walked up to her.

*Monday, July 11, 1921.*

Despite sound sleep during the night, we have no desire this morning to climb mountains. Yesterday's trip, though not very long, must have been more arduous than the excitements of the day permitted us to realize at the time. We linger over breakfast and work at odd jobs around camp.

Burt knows how to cook, store food supplies where rodents cannot get at them, care for the animals and direct all the tasks that contribute to enjoyment and comfort in camp. He invariably finds the simplest, easiest and most effective way of doing things well and is alert to notice when anything essential has for the moment been overlooked by Soph or myself. Whether he can pack Pete remains to be seen.

In one particular his administrative talent and energy and the earnest efforts of his two aides have been of no

avail. Near the fireplace and the table is a sapling stump, three or four inches high. I suppose each one of us has tripped over that stump a dozen times. It could be uprooted with a blow or two of the axe and would have been were it not for our stubborn determination to step around it next time. Fate, however, always defeats my resolution for not once have I been able to remind myself of the presence of the stump when approaching it; and, what is still more disconcerting to me, its hypnotic spell is exerted too often under the most embarrassing circumstances. This morning, for example, while carrying a cup of coffee from the fireplace and in the act of making an impulsive motion with the other hand to brush a mosquito from the back of my neck, I stumbled over the stump and losing my balance, anointed my hosts with hot coffee, in almost the same instant splashed cold water upon them, as one foot involuntarily plunged into a full bucket, and arrested my lunge abruptly outside of the camp circle, my arms embracing a tamarack, my hat rocking in a meadow pool.

Speaking of mosquitoes, they are not very annoying even in the meadow. During the day they avoid direct sunlight; the nights are too cold for them. They do not return to the second attack with the vindictive ferocity of the mosquitoes of the State of Maine. My cousins have made the surprising discovery that mosquitoes are attracted by my suspenders. I may as well declare, right here, that more than a year ago I took to wearing suspenders on all occasions, summer and winter. In the mountains suspenders are the most conspicuous part of my dress. It has been observed that when I am near a stream or meadow infested with mosquitoes the pests will gather on the webbing of my suspenders and not trouble themselves to puncture my neck and hands. Anyone who is inter-

ested can ascertain the style and make of these suspenders by writing to me.

We have no difficulty in building fires. There being no rain at this season, dry wood can be picked up off the ground. Tamarack is the common tree hereabouts and the wood answers well enough for cook fires.

The altitude lowers the boiling point appreciably. Three-minute eggs have to be boiled about four minutes, that is, they would have to be if we had any eggs to boil. It seems to require hours to boil potatoes and onions.

We wash dishes regularly after each meal—not once have we broken this rule. Usually there is more than one applicant for the job, because incidentally it offers the most convenient method for getting one's hands thoroughly clean.

It has fallen to my lot this afternoon to scour a two-quart boiler, black on the outside, and containing rice. We have been eating rice out of it for three meals—and very good rice it has been too—and now we yearn for a change of diet; besides, about all of the rice that remains is burned to the bottom of the boiler. I can't seem to make any progress in the scouring process with the solvents and implements at hand. The rice might just as well be so much sticky glue. In desperation I walk across the meadow, kusquish, kus—squishsh, kusss—squishshsh—to the shore of the creek and there I sit down in the sand with the boiler. I play with water, sand, rice and soot. In half an hour the boiler is bright and clean inside and outside, the rice has disappeared and the soot, most of it, to my astonishment, is in the palms of my hands, none the less greasy and tenacious for having filtered through sand. I drop the boiler to wash my hands, as best I can, with sand and water. Scrubbing until the skin will not endure any more sand-scraping, I stoop to pick up the boiler, only to see it floating away in the swift current of the creek.

There is only one possible line of action in a critical situation like this. I dash into the water over my knees and run back to camp, ku-squish, ku-squish-squish-squish-squish-squish-squish-squish-squish, to show my comrades how shiny the boiler is.

We are well supplied with cooking utensils. If the difficulties of packing should oblige us to limit ourselves to the barest necessities, I suppose we could manage to get along with fry-pan, coffee-pot and hunting-knife. For multiplicity of uses my hunting-knife can hardly be excelled. It slices the bacon, spreads butter, cheese and jams, cleans the trout, cuts pot hooks, transfers crisco from container to fry-pan, whittles pegs, peels potatoes, slices onions and what not.

Our sleeping bags keep us warm without night fires or tent. In this altitude it is almost impossible to make a comfortable mattress for the sleeping bags, because there are no firs or pines. After laboriously collecting a small quantity of the spiny leaves of the tamarack, we placed the bags on the bare ground. It may be truly said that for us sleeping is a solid comfort. I soften the comfort somewhat by folding a large handkerchief smoothly into my hip pocket and balancing my thigh bone thereon, steadied by a foot and a shoulder.

*Tuesday, July 12, 1921.*

We rise—or rather, we emerge—at five in order to start early for Glenn Pass. If we can attain the top of the Pass we shall be 12,409 feet above sea level, but there is some doubt whether we shall succeed because the trail has been reported to be in poor condition. We set out, however, in high hopes. That her strength may be conserved for the final climb, Soph rides Stella.

We take the same trail as on Sunday as far as Bull Frog, then branch off to the left for Charlotte Lake. There we leave Stella for it would not

be safe to have her go further. Burt is extremely careful with the hitch.

From the Lake the trail is fairly steep, mostly over loose rock like crushed stone. Tall trees are soon left behind. Rugged precipices of gray rock masses form the walls of the irregular canyon that leads to the Pass. Our way winds past snow banks and several lakes. The latter appear to assume a brighter and clearer blue as we rise above them. Two hours of climbing brings us to a promontory

hard except for two or three inches on the surface. The reflected light from the snow is dazzling and trying to the eyes.

We scale the wall rapidly, in spite of occasional slipping, and arrive at the Pass forty minutes after leaving the promontory. The mountains in sight from the Pass stand out as individual peaks with fairly broad shoulders as contrasted with the range of sculptured pinnacles which were admired from Kearsarge Pass. Many



VIEW FROM GLEN PASS

from which we can easily trace the trail all the rest of the way to the Pass. There are several snow-fields to be crossed and a very steep wall of loose rock must be scaled. The distance is perhaps not more than a mile and yet it is plainly evident that the going will be hard. Soph concludes reluctantly not to attempt the climb and selects a vantage point where she can rest and watch Burt and me with field glasses.

Crossing snow-fields without snowshoes is a new experience for me. The footing is firm as the snow is packed

of the lakes in the Sixty Lake Basin are visible from Glenn Pass. Large fields of snow nearby cling to the slopes without signs of melting or sliding despite the bright sun and cloudless sky. A small bird hops very close to me as I busy myself with taking pictures in all directions. Burt spies a butterfly. Flowers are numerous as in Kearsarge Pass, growing out of soil seemingly barren and reflecting fine tints of bright red, yellow and blue against boulders of granite. The scene as a whole is one of awful solemnity.

Rejoining Soph, we hasten to Charlotte Lake, urged on partly by curiosity to see whether Stella is still at her post, but more by acute hunger, for we left our lunches in a knapsack at the Lake and the afternoon will be half gone ere we return that far. We drink at every passing stream of pure snow water.

It is the immense store of snow in the high mountains of this region that supplies rivulets to the tributaries of the Kings River during the long dry season, maintaining a large flow of water in the Kings, ebbing daily as the sun rises and sets, until the fall rains come, and it is the Kings that irrigates the extensive plains in San Joaquin Valley around Fresno where in recent years thousands of acres have been planted with vineyards and orchards of figs, apricots and olives. Less than a month ago the papers announced that San Joaquin Valley had made its first shipment of fresh figs to the Atlantic Coast.

For lunch we relish most of all a can of peaches which we obtained the day before from a passing angler who bartered it for three fish hooks of which we had a surplus. Stella did not unfasten her hitch this time. She is so anxious to return home early that we go back to camp in fast time. We estimate that the day's trip covered a distance of about 14 miles.

The evening council decrees by unanimous vote that we move in the morning to Junction Meadow on Bubbs Creek. Having traversed the principal trails accessible in a day's tramp from Vidette Meadow, we seek new worlds to conquer. From Junction Meadow we can easily make the trip to East Lake which has been recommended by many and, should we be very ambitious, we could attempt the strenuous climb up Mt. Brewer (13,577 feet).

*Wednesday, July 13, 1921.*

This is moving day. There are four

boxes in kyacks to be packed on two animals; also three sleeping bags and three knapsacks. Burt is ingenious in arranging round packages and square ones, glass jars and sacks, into the boxes so that all will fit snugly. His ingenuity and patience are tried almost to the breaking point when he undertakes to strap the pack saddle on Pete with my feeble assistance. No subtle strategy deceives Pete, no strong force subdues him, he will not submit to the indignity of a pack saddle. When he kicks at us viciously, we acknowledge that he has gotten the better of us.

Our only resource is to ask Stella to be a menial pack transport this morning instead of a noble passenger carrier. Fortunately, she takes kindly to us. Tony, too, is tractable. We are able to pack everything on Stella and Tony except two knapsacks, which Burt and I carry on our backs, and Stella's riding saddle which we are forced to leave behind. Soph, of course, has to walk. She leads Stella, I, Tony and Burt, Pete, who has to follow as a half-hitch has been tied around his nose and throat. So made up our train wends its way slowly but steadily down to Junction Meadow.

Arriving there, we have a late lunch, served promptly, considering that we do not know just where to look for bacon, butter, triscuit and klim, frypan, plates, knives and forks. Tony and Pete are hitched to willow clumps in the meadow. During the afternoon Burt walks back to Vidette Meadow with Stella for the saddle. He returns in time to catch trout for supper. He is always able to bring in an ample supply of trout just before meal time.

Our new camp is hard by Bubbs Creek in a grove of large red firs—a delightful nook. It appeals to us at once. The branchlets of the fir, being stout and bearing long needles, make as thick and springy a mattress as could be desired for out-door sleeping.

*Thursday, July 14, 1921.*

Burt goes a-fishing early this morning within a hundred yards from camp and brings in enough trout for breakfast. However often we have trout we do not tire of fresh fish cooked soon after it is taken from the water. We shall be contented with a day of moderate activity around camp to reflect upon our new surroundings and the experiences of the past several days.

We spend the morning in improvising tables, chairs and devices of various sorts making for convenience and comfort in the new camp. Soph does mending. In the early afternoon I saunter a short distance up the trail to take pictures of Bubbs Creek Falls which I did not have a good opportunity to photograph when we went by it on our way to and from Vidette Meadow. Returning as leisurely as I went, my attention is attracted by the clucking of a quail in the willows alongside the trail. I search in vain for the nest. Later Burt and I fish downstream. I catch eight rainbow trout and he, twice as many.

*Friday, July 15, 1921.*

We anticipate a pleasant trip to East Lake and views of rugged country as many acquaintances have extolled the natural beauty of that section. We all go—that includes Stella, whom we now regard as a member of our party.

We walk a mile and a little more, partly up switch-backs, and find that we have to ford East Creek if we are to follow the regular trail. The stream is swift at this point making white water which clouds our sight of the rocks on the bottom. We agree that it is a good idea to accord to Stella the honor of crossing first. Stella's eyes apparently are no keener than ours for after wading part way she declines to move forward into the creek where the current is strongest, honor and more tangible inducements not-

withstanding. I ford, nearly losing my balance in the middle of the stream where the force of the current threatens to push my feet from under me. I gasp once or twice as the cold water rises above my knees. Burt hitches Stella to the nearest tree. Burt and Soph prefer to take chances on finding a place to cross farther up stream and do succeed, a few minutes later, in getting over without a wetting.

East Lake (9,609 feet) is about  $3\frac{1}{2}$  miles from our camp at Junction Meadow. There is no gainsaying it would be appropriate to describe it as "Scenic Wonderland," had this name not been pre-empted by artificial amusement shows. East Lake has its own kind of wildness, the wildness of uninhabited mountainous country at high altitude. Tall trees are growing at the shore of the lake, but looking up the slopes we see that trees soon give way to snow fields and snow in turn to sheer precipices, which form the upper structures of the mountains. Mt. Brewer (13,577 feet) dominates the scene.

We sanely abandon all thought of climbing Mt. Brewer. For one reason, there is no trail beyond East Lake, and to attempt the climb under this handicap would be more of a hardship than we would care to undergo with limited physical training. We would also want to camp at East Lake the night before the climb in order to get an early start over the wide snow fields and we do not have sufficient time at our command for such preparation. Anyone who camps at East Lake should provide against mosquitoes, for they are very thick there.

On the return homeward we have some difficulty in getting to the other side of East Creek. It would not be feasible to re-cross where Burt and Soph crossed on the way up. We discover a couple of logs wedged crosswise the stream between boulders. On first investigation these logs appear



to form a natural bridge which may be passed over easily. Burt goes ahead. He clammers over the rocks that border the stream, walks cautiously but safely over the first log and stands on the boulder in mid-stream. Then he sees that the second log is slimy and all but completely submerged for more than half its length. He would certainly slip off if he should attempt to walk upright on that log; as a less hazardous course he crawls over on knees and hands. Soph, who follows, sits astride the log and gets over safely if not altogether comfortably. I try still another method, crouching with heels together and toes apart to grip with my hobs, steadying myself with hands on the log and hitching along. I manage to reach the other side without a soaking.

While I was balancing myself on the submerged part of the log, the water surging by with a roar and with a force sufficient to give me a terrible beating against the rocks below if I should topple over, I began to cogitate, oddly enough, upon the joys of being lean. What an ideal calisthenic exercise this mode of locomotion would be for fat men and fat—people! Remove the water and the slippery log and it would be like this:

Place heels together and toes wide apart.  
Crouch, keeping back and head erect.

Touch fingers to the floor and hold them there as if life depended on it.

Hitch along, one foot at a time, without losing balance or raising fingers from the floor.

Do this 50 times immediately after getting out of bed in the morning and 50 times without fail one hour after partaking of rich pastry.

Hold your breath.

The excitement of the crossing is quieted as we come upon large beds of wild flowers. We cannot recall that we have seen anywhere in our wanderings in the Sierras so many varieties in one garden as are growing closely together in great numbers on the bank of East Creek. Soph re-

cognizes the flowers: the white *Mari-posa* lily, the vermilion paint brush and the yellow wall flower; the blue larkspur, the pink penstemon and the yellow tiger lily; lavender shooting-stars, the blue lupine and the scarlet columbine.

Dark clouds gather in the early afternoon and distant thunder is heard. We shall be greatly surprised, however, if we have any rain.

Upon arriving at camp I do a week's washing. A rough rock at the creek-side serves as a washboard.

Tomorrow we have to break camp and go back to Kings River Canyon Camp.

*Saturday, July 16, 1921.*

We have derived true, healthful recreation from camping and exploring in the mountains, so much so that we dislike exceedingly to pack this morning, it being for the last time. It is ten miles to Kings River Canyon Camp, an easy day's trip, since it is down hill all the way. After that it will take us two days to get out of the mountains.

Our unsuccessful attempt last Wednesday to load packs on Pete has dissuaded us from making any more. However ashamed we are to admit it, the fact is Pete is our master. All that Burt will try to do with him today is to lead him back with no burden. Tony makes no trouble at all when we pack kyacks and a sleeping bag on him. Stella is packed in much the same maner as when we moved down from Vidette Meadow, except that food consumption since then has lightened the weight of our supplies sufficiently so that we can put the riding saddle on her too without overburdening her. The saddle is mounted on top of the pack, making Stella to appear like an oriental beast equipped to carry some royal personage aloft in state.

Soph departs first leading Stella. Burt and I need ten minutes more to

adjust Tony's pack and to look around camp, making sure that nothing is left behind and that the fire is extinguished. Before we overtake Soph she meets a couple of men who are at work cutting away brush that has encroached on the trail, straightening the path where it is unnecessarily crooked, and so on. One looks up and addresses her solemnly:

"What's the matter, loidy?"

"Why?" asks Soph, not fully comprehending the question.

"Why are you leadin' y'u saddle, loidy?"

Soph explains at length that one of the burros is not thoroughly broken in, that nobody can pack him and that there is nothing to do but pack things on the mule, her saddle animal.

"Be y'u all loidies in the party?" the gentleman inquires.

"No, sir, two men are with me," Soph answers.

"Be one of 'um a carr'n the burra in his arms?" he asks as solemnly as before, but, without waiting for an answer, he goes on: "Leave it to th' Irish. I'll pack 'im. Mike Hinessey niver seen a burra yit he couldn't pack, broke or no broke. You'll be too tired a walkin' tu enjoy y'uself when yu git there. Come, Bill, take these things off the mule and let the loidy ride."

Burt and I come along with the two burros. Without any explanation, Mike takes full charge of all the animals and packs, and Burt and I step aside, for Mike manifestly knows what he is about. Bill clutches one of Pete's long ears with his left hand, giving it a three-quarters twist, and squeezes the animal's lower jaw into his right as if it were a sponge. Pete, mastered, directs a sly look at his timid lessees, one eyeball up, the other down and his loose ear wagging. Mike proceeds to put the pack saddle on Pete. He works rapidly. Burt ventures a question:

"Haven't you got the cinches a little too tight, sir?"

"Man, he otta be laced tight," Mike replies, without losing a move. "Teach 'im no bad tricks. It'll do 'im no harm."

Mike hangs the kyacks on the pack saddle, throws a knapsack and sleeping bag on top and binds with tie rope. Pete now lies down, which is an unpardonable act for a trained burro to do.

"Auh," says Mike, smiling broadly, "mebbe he don't like th' Irish of it. He won't stay there long." Pete gets up.

A few minutes more and Stella is saddled. We thank Mike and Bill many times for their gallant assistance. Pete walks behind Burt, as docile a burro as any fully trained pack animal could be.

Tony shows a disposition to pass by me on the trail. Believing that courtesy is due him, I allow him to go by. Once he is in front of me, however, he begins to run, and my shouts and jerks on the rope do not slacken his pace. I cannot race by him because rocks and brush block the way on either side of the trail. Recollecting one of Jack's admonitions, "Be firm with the animals," I think to brace myself against a rock and bring Tony to a stop by holding tightly on the rope. Tony does seem to be slowing down. Then something snaps the shoulder strap to my kodak case and my camera is tossed into the bushes, which is a warning to me to let go the rope; if I had not heeded it in the nick of time I would have been yanked over the rocks. Tony jogs down the trail until he catches up with Pete. From there on Tony is satisfied not to run, but I take care always to keep ahead of him on the trail.

Pete makes fast time, so that Burt has to wait several times for Soph and me. We lunch near the top of the switch-backs, about four miles from our destination. After lunch

Burt decides to go along as fast as Pete will travel without halting for the others.

Tony picks his steps carefully down the switch-backs. Just beyond the foot of the switch-backs on the floor of the canyon we come to a V-shaped passage, between boulders, which Tony for some unaccountable reason does not like the looks of. Lots of tugging on my part, with a half hitch around his nose, fail to budge him. Then Soph dismounts and pulls on the rope while I employ other methods of persuasion generally supposed to be effective. Tony stands stock-still. My resources being exhausted, I lead Tony back until I find a tree to hitch him to. Walking on to the camp, I confide my troubles to George, the packer, who kindly rides to where I left Tony and drives the burro home.

\* \* \*

The two-days' ride to General Grant National Park was over the same trail which we covered when coming into the canyon. A girl fell from a horse, which had broken into a gallop, excited over the swinging of her camera, but she was not seriously hurt. One of the packers killed a large rattlesnake which was stupidly loafing on the trail. Other than these two incidents, there was no exciting or unusual happening.

"Reading maketh a full man, conference a ready man, and writing an exact man. Therefore, if a man write little, he had need of a great memory; if he confer little, he had need have a present wit; and if he read little, he need have much cunning, to seem to know that he doth not."

—Lord Bacon.

*Be noble! and the nobleness that lies  
In other men, sleeping but never dead,  
Will rise in majesty to meet thine own.  
Then wilt thou see it gleam in many eyes.  
Then will pure light around thy path be  
shed.*

—LOWELL.

## THE TENEMENT

By ELIZABETH SHAW MONTGOMERY

I climb up stairs that are endless, interminable,  
Like the labyrinth of a dream;  
They knit floor with floor.  
And each is more filthy than the last.  
On every landing there is a window  
And through these I look into hell's entrails.

There is a court, narrow as a tomb,  
Through which runs a tangled web of  
clothesline;  
Here hang, like insects,  
Twisted underclothing,  
Squeezed like grape skins,  
Bitten by the spider of poverty.

Each fire escape has its assortment of pots,  
rubbish and garbage heaps;  
I can hear the unearthly cry of cats;  
I can hear the endless quarreling of women,  
And their voices are sharper than two-edged  
swords;  
Life here is glutted with sin, with misery;  
Here lie ashes of beauty.

From the topmost window I look down, and  
behold, I find myself  
Gazing into the God-wise eyes of a baby;  
Just below me, on an iron landing,  
He lies on a pile of dirty clothes in a wooden  
box,  
Like a white violet on a rubbish heap;  
His face and hands are of rose leaves,  
And his body is molded in the image of  
divinity.

Can such a thing as this be—  
That men will spend millions on prizefights,  
On the breeding of cattle,  
On racing, on luxuries,  
On dinners, on the smuggling into the  
country  
Of liquors that are contraband,  
And yet not give that a baby such as this,  
May be sent into God's fair country?  
His cry comes up to me through the stifling  
heat;  
My heart is heavy with sorrow!

"Inasmuch as ye have done it unto one of  
the least of these  
Ye have done it unto me."

NOTE: The foregoing poem by Mrs. Robert H. Montgomery appeared in the New York Times of July 31, 1921.

Second Annual Convention  
of the  
National Association of Cost Accountants

By WALTER S. GEE

THE second meeting of the National Association of Cost Accountants, held in Cleveland, September 14-16, 1921, was probably the largest gathering of representative cost men ever held. The convention was attended by over 600 of the 2,000 members of the society. Prominent cost accountants and industrial engineers from thirty-six States were present, as were also delegates from Great Britain and several provinces of Canada. The astonishingly rapid growth of this association attests the fact that a body of this character was greatly needed by both the professional and industrial accounting world.

Over a score of carefully prepared papers were presented and thoroughly discussed. The main subjects of the meetings were: "Interest as an Element of Cost," "Cost Systems as a Means of Preventing Waste," "Uniform Methods and Standardized Costs," "The Distribution of Overhead Under Abnormal Conditions" and "Executive Uses of a Cost System." C. H. Scovell and J. Lee Nicholson spoke in favor of including interest as an element of cost, and E. Elmer Staub and Dr. Francis Walker (of the Federal Trade Commission) argued against such a procedure. The session on the prevention of waste was conducted entirely by the industrial engineers and presided over by Mr. L. W. Wallace, President of the Society of Industrial Engineers. L. W. Wallace, J. H. Williams, W. R. Bassett and Robert B. Wolf were the principal speakers at this session. The meeting on uniform methods and standardized costs was conducted principally by representatives of trade associations. The proper treatment

of overhead under present abnormal business conditions was discussed by C. B. Williams, Hasbrouck Haynes, Alfred S. Merrifield and others. R. Dunkerley, a delegate from the English Institute of Cost and Works Accountants, spoke upon the English executives' uses of cost system, and W. P. Hilton reviewed the American executives' uses of cost data. Limitation of space prohibits even a condensed review of the substance of the various addresses. A full report of the proceedings will be published in the Year Book of the Association, which will be sent to all members during November.

The annual banquet will be long remembered by each of the 250 members who were privileged to hear the very clear analysis of business conditions which was presented by Colonel Ayres of the Cleveland Trust Company and the witty and entertaining speech by Dr. Green and the human interest sketches by Dr. Miles.

At the business meeting of the convention, Mr. Lybrand was re-elected President and Messrs. Butler, Hilton and Greeley were re-elected to the offices which they have held during the past year. Messrs. Brown, Hutchinson, Oerter and Williams were re-elected as Directors to serve for three years, and Mr. William O. Cutter, Comptroller of the United States Rubber Company, and S. L. Whitestone, Comptroller of the General Electric Company, were also elected as Directors for the three-year term.

It was decided to hold the next convention at Atlantic City, notwithstanding the extensive propaganda work done by Chicago members and the

(Continued on page 30)

## A Letter From the Canadian Northwest\*

*The following account of a trip to the Canadian Northwest is taken from a letter written by Mr. Adam Ross to Mr. Lybrand during the past summer. The letter was not intended for publication, but its interesting comments on Canadian life and scenes seemed to the editor to warrant bringing it to a wider circle of readers than the writer of the letter originally intended.*

WE arrived here Friday evening after four or five days at Victoria on Vancouver Island. Delightful climate here, even though a trifle wet at times, particularly in the winter time. At both cities nearly everybody has a wonderful flower garden, and the climate is friendly to a lot of things grown in England, like broom and gorse, holly hedges, bamboo, etc. All our usual hardies and sweet peas, dahlias, roses, fuchsias, phlox, etc., grow larger and with brighter bloom than on our coast.

Over in Victoria are many retired English people, officers, et al, as well as Canadians who had the luck to prosper "on the prairie" as they say. The place has a British atmosphere—homes sometimes surrounded by ugly board fences or high hedges to insure privacy, but inside all is beautiful, with wonderful turf, shrubs, rare trees and bright flowers and rock gardens—the last the especial delight of my father, who was always building a "rockery" somewhere. Golf and lots of it, with cricket and all sports; in fact these towns give a lot of attention, all through Canada, to sport.

It would be a bully vacation to stop at the very English Oak Bay Hotel near Victoria on the Sea and on the Victoria golf course and play golf and drink tea and eat the finest of scones served on old china by a China boy. Eh! What! This hotel is always filled with Britishers, they say, mostly from China, who stay out there two or three years and then bring on their yellowed

\*Written from the Vancouver Club, at Vancouver, B. C.—Editor.

and thinned-out families here for six months to build up again.

The *Empress of Asia* came in Thursday night but it was too late for us to visit the ship. They seem to get mail out from London in eleven days and cross the Pacific in nine or ten, so it is not remote by any means.

The island is very fine as to scenery and climate and has great undeveloped riches in lumber, coal, farming lands and fisheries. We visited the garden of Mr. and Mrs. Butchart at Tod Inlet, arm of the sea. The garden is the finest we have ever seen. Two English gardeners and five Chinamen keep it in order.

We motored from Victoria Friday, 80 miles along the sea and through the mountains and giant forests of Douglas fir to Nanaimo, a coal town nearly opposite Vancouver, where we took the fast C. P. R. boat across in two hours. The C. P. R. is the great landlord and conveyor of Canada, and they have looked after us at every turn.

We had a great time up in the mountains (in the vicinity of Banff), on horseback, tramping glaciers, picking alpine flowers, seeing bear, deer, mountain sheep and goat, ptarmigan, catching big trout and riding over the wonderful alpland rolling prairies on the high passes above timber. Passed through the camp where Mrs. Stone was resting and met Dr. Stone's son a number of times en route. Saw Mt. Eon, the scene of the tragedy,\* and camped two nights under Assiniboine, with its glaciers, and heard the avalanches thunder down all night long.

\*This is a reference to the accident reported in the newspapers last summer, when Dr. Stone lost his life.—Editor.

## A Vagrant in Europe

By CARL TILDEN KELLER

Manager, Boston Office

**P**EACE be to the Editor! (It is always well to propitiate powerful deities!) I proudly join with the Colonel in bearing aloft the banner of Mothersill! What I owe that man! Why, we went out of New York harbor in a thunder-storm and an 80-mile gale (it *may* have been less) and were



BEARING ALOFT THE BANNER OF  
MOTHERSILL

pursued by tornadoes, cyclones, hurricanes and other windy devils until we sighted Cape St. Vincent, and I never missed a meal, nor wanted to. Having a super-energetic wife, I was up at 4:55 A. M. when we passed Gibraltar (I had had my first smoke there almost exactly 27 years before) in the dim, pink dawn. The old rock of Tarik was shrouded as though in the haze of its mighty past, while just visible on the African coast was the other Pillar of Hercules, Apes' Hill.

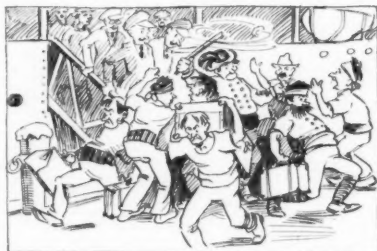
We made the interesting but undesirable discovery that the Mediterranean isn't usually blue (I never saw it aught but lead, and cold lead at that!) and is often mighty rough.

We passed a day at Algiers, which is any thriving French city except for the colorful life of the arcaded streets and the bit of damp, dark, fetid native-town, whose "streets" are mere paths, mostly up perpendicular steps, with the natives huddled by thousands in what look like caves. Years ago

I found Tangiers far more "atmospheric."

We also had one delightful day at Palermo, but as I am no guide-book or "travel-loguer" I will content myself with the statement that I want to go back and spend a month doing Palermo, Taormina and Syracuse. Palermo fairly exudes antiquity and beauty. Also the women are fair to contemplate!

Naples was our final stopping-place, and we left the ship in one of those hurricanes of words that seem to accompany every action of the South Italian. It was very interesting to



POLICE OFFICER IN CHARGE OF GANG-  
PLANK

watch the police officer in charge of the gang-plank charge amongst the yelling porters and strike them on the head, back, face, anywhere, with a big



NAPLES—THE ORIGINAL HOME OF THE  
FLEA

rattan stick. And no one knifed him! Naples is the original home of the flea and, lordy! how busy he gets at once! Chasing him and soothing the



bites he's made gave me as much exercise as squash racquets. Other people have been to Naples, so I'll let you read them, as the emolument I receive for this masterpiece is small. Two days there suffice; it is dirty and prices are high, but the views, the vistas and the women are all exceeding fair.

We went on a three-day motor trip which included Pompeii and a lunch there at a hotel kept by a good chap who used to be at the Plaza in New York. Then we hurried at 15 miles an hour, over the worst and dustiest roads of my life, to the Bay of Salerno, and "Oh! Boy, oh! Girl!" *that* was the real thing! For miles we drove up and down and around, on a fine road cut out of the face of the mountains, with ruins of towers and castles crowning every peak and headland, to the old Cappuccini Monastery Hotel, clinging like a limpet to the face of the precipice, high above the sea. We dined and wine (I never lose a chance to do that!) and slept, and the next day picked oranges and went to the little town which I expect to keep forever treasured in my memory as the most beautiful spot on earth. It is some 1,200 feet straight up from the sea, every inch of the mountains covered with tiny, high-walled terraces, built with incredible patience and labor and filled with orange and lemon trees. Ravello is its name and the Ruffolo Gardens and Palace its chief prize. Go and see it! If you have done so already, do it again. Homer Sweet is going to visit it next May; he may not know it, but he is!

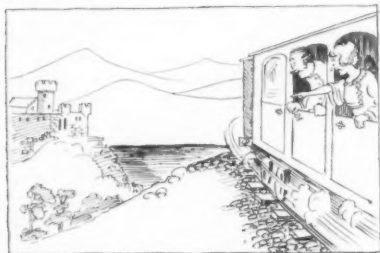
We went along, over the tourist-infested route to Sorrento, which left me cold, to Capri, with its beauties commercialized, a "catch-sucker" place for foreigners: a feeble Coney Island. We were now ready to move on to Rome: another of those barbarian invasions from which she has so long suffered so much. We went com-

fortably in a modified chair-car called a "belvidere," which has on each platform a place for small baggage, and we are preening ourselves because we are trunkless and have only large suitcases, which never leave us.

In Rome we lived in an interesting old, old hotel, with walls some feet thick, and large gardens of unusual beauty. From its highest bowers we had wonderful moonlight views of the marvelous old city. By the way, as you go north, prices go up, and it costs nearly as much to travel here as it does at home, and, my, how cold it is! I have been warm just two days since I came and I have on my heaviest winter "underneathies!" You see, the houses are unheated, the walls are very thick and the rooms about 20 feet high! "Sunny Italy?" Well, I've seen mighty little of it so far. But I love the place. Of course, this spring is unusually cold and the past winter was very mild. Who am I to write of Rome? She seizes you at once and compels you to acknowledge her the Queen of Cities. I could stay there indefinitely and add something to my intellectual growth and artistic understanding every day. Her wealth of art and memories is simply appalling. Just as an example of what one finds, let me tell you of a musicale we attended at the apartment of a friend of my youth. It was in the Palazzo Orsini. We drove through a fine old gate, up a winding road to the entrance, walked up a long flight of stairs, through a little gem of a garden, to the door to the Palazzo. Such rooms! Not only of unusual size and height, but of wonderful proportions, opening out imposingly one after the other, each filled with beautiful furniture and art treasures, and the whole housing the finest library (50,000 volumes) on the reunion of Italy there is in existence. The back walls were built by Julius Cæsar and it is on top of the Theatre of Marcellus, completed by Augustus, B. C.

13. And all this is the home of H. Nelson Gay, of Boston, who has lived twenty years in Rome and has done at least as much as any American to make Italy understand America. His work for us there in Rome can have no reward except the satisfaction of work well done and the appreciation of his friends.

Well, alas! we finally had to leave all the grandeur that is still Rome



THE RIDE TO FLORENCE—CRANING OUR NECKS, ETC.

and take a funny little sleeping-car for the six-hour ride to Florence, craning out necks first to one side and then to the other to see the quaint and often incredibly old towns crowning the hills. In the old days most of these towns were, at one time or another, at war each with the other, and hill-tops and high walls were necessities of life; and now we are in Florence, eagerly anticipating new sensations and new beauties, and particularly wondering where we are going to store the memories of them!

## A Steel Plant in India

By W. E. McHENRY\*

**I**MAGINE a typical Pennsylvania or Ohio steel works with by-product coke ovens, modern blast furnaces, open hearth, a blooming mill (sound-

*\*Editor's Note:* Mr. McHenry will be remembered by our New York office staff, of which he was formerly a member. He has recently returned from Jamshedpur, India, where he spent about six months in systematizing the accounts of a steel plant.

ing strangely familiar here, half-way round the world), rail, shape and bar mills, shops and foundries. This, and the small town of brick and concrete bungalows (with just enough palms and bananas to give it a semi-tropical aspect) situated in a wide valley near the junction of two rivers. Another element of the general impression on first arrival was furnished by the surrounding hills. For, after glimpses of the Alps, and the savage mountains bordering the Adriatic, the Dantesque ranges along the Red Sea and the passage of the grotesque Ghauts east of Bombay, I was quite unprepared to find myself among mountains so like the New Hampshire hills in contour as to duplicate closely the sky-lines of some of them. One could find duplicates of all the general features, save the human element, in the United States east of the Mississippi; while resembling nothing I saw in my journey through England, France and Italy.

Peopling this typically American setting, and so numerous as to make the few Europeans and Americans scarcely noticeable, are the native Indians, quite unlike any peoples to be seen "west of Suez." This human element is, of course, the one of dominant interest, the rest being merely background.

The works literally swarm with workers, labor-saving devices not having been considered necessary in the past. Much of the transportation of materials and products, instead of being done mechanically, is put, not upon the shoulders but upon the heads of the laborers. Considerably more than 50 per cent. of this "head-carrying" is performed by women and girls. The handling of fire-bricks from cars into storage and from brick-shed up to delivery into the furnaces being relined, is all done by women, and it is no unusual thing to see slender girls walking easily and gracefully up a plank with from 12 to 14 fire-bricks

piled and balanced on one brick on the head-pad. Iron ore, lump and slack coal, coke and the earth and rock from excavations are all thus carried in baskets, in loads of from sixty to over a hundred pounds, on the heads of girls and women; while to see a line of a dozen graceful girls of one height marching steadily and easily under a steel rail would make a Broadway audience sit up and take notice!

In contrast with the mostly small, light-weight coolies and rejas (women) are many of the skilled mechanical workers—Sikhs and Punjabis—splendidly formed men, over six feet, with bushy beards, strong features and huge turbans. Many native Indians are naturally of a mechanical bent and, where manual skill is needed, rank very high. The carpentry, cabinet work and pattern-making, moulding and machine work, and electrical work are all performed with great skill by native workers. In fact, the entire activity of this full-fledged steel plant is carried on by native Indians, with a mere handful of white men for supervision and the skilled operations such as steel-making.

Another thing which strikes a newcomer very forcibly is the number of children, and even infants in arms, about the works. Naturally, the women workers must, in many cases, bring their children with them, or have food brought to them by the older ones. So it is no uncommon thing to see naked, black "kiddies" playing about or watching the operation of the mills and babies tucked away in some safe nook, or even, in some cases, laid on the iron or concrete floor of the mill or on the coke bench. A kind Providence watches over them and accidents to those of tender years are rare.

It would not be fair to base a judgment of clerical work in India on the "General Office." The tendency of industrial plants to allow the office work to grow and become badly congested

is exemplified here. A one-story building of bungalow type has served the company during years of development, and the verandahs, designed for shade and coolness, have been absorbed into the general desk space, until several hundred native Indian clerks are crowded into one building under conditions that make efficient work impossible. A much larger office, of steel and concrete construction, is now in course of erection and will give the needed relief. The same lack of labor-saving devices is found in the office, and calculating machines, card and loose leaf devices and labor-saving forms are conspicuous by their absence.

Considering all these handicaps, the character of the clerical work done is good and would compare favorably with many large offices in America which have not been thoroughly systematized by experts. When people adapted by nature for life in the open and dressed to absorb the heat of the (daily) winter sunshine, are crowded into an unheated building, which retains the chill of night all day and is unavoidably dusty, a large percentage of absence, due to colds and similar ailments, is inevitable. This applies to winter conditions, when the daily range is from 45 or 50 degrees to 75 or 80 degrees. When the hot weather begins, in March and April, with a daily range from 75 to 105 degrees (it was 114 degrees on March 31st), the offices remain at 85 or 90 degrees during the night, but the very dry air of this district, with plenty of big electric fans, makes this quite bearable, even to one accustomed to a temperate climate.

Ten years ago this location was all jungle, inhabited only by bears and a scattering of jungle tribes. At the present time there is a thriving industry, producing pig iron, steel rails, shapes and bars. The population is about 30,000, a large part of which

*(Continued on page 36)*

## Fourteenth National Tax Conference

**T**HE Fourteenth Annual Conference on Taxation, under the auspices of the National Tax Association, was held at Bretton Woods, N. H., September 12 to 16, 1921.

It is the custom at these conferences to give special consideration to the tax problems of the States in the regions where the conference is held. In consequence the tax situation in the New England States was reported by representatives of the State taxing authorities of each of the States and discussed by the conference. It was brought out that, except Massachusetts and Rhode Island, the New England States still adhere to the general property tax as their main source of revenue, and in consequence are finding it impossible to make any substantial collection of taxes upon intangible property in the form of stocks and bonds. The result is a serious overburdening of real estate and personal property in form which cannot be hidden from the assessors. New Hampshire, through its constitutional convention, which took up the matter in 1919 and again in 1920, has endeavored so to amend its constitution as to provide for an income tax, but the proposed amendments have failed of adoption. A principal reason why neither an income tax nor a classified property tax such as would permit taxing intangibles at a lower rate than the rate upon real estate has not been adopted in the New England States seems to be that large holders of securities who fail to disclose their holdings for taxation, and thus pay no tax on them, are too well satisfied with the existing situation to be willing to support a change under which they would pay at least some tax upon their investments.

In connection with new developments in State taxation, a report was made by the State Tax Commissioner

of West Virginia upon the law adopted there during the present year under which additional revenue is to be raised by a general sales tax which will be imposed upon wholesalers and retailers in substitution for the previous tax upon corporation income. The law went into effect July 1, 1921, and there is, of course, no experience under it yet to report, but since the tax is at a very low rate (less than  $\frac{1}{2}$  of 1 per cent. on gross sales), the West Virginia commissioner expressed himself as being very confident that it would raise the several million dollars additional revenue required by the State without any serious interference with business.

In a session devoted to the consideration of taxation of public utilities, the plight of the New England railroads was discussed. The question of taxation is a very serious one for them, as they are not earning their charges and expenses, and it raises squarely the problem as to some preferential treatment by the taxing authorities or, as an alternative, Government ownership. The great difficulty appears to be that the railroads cannot meet the heavy taxation at high rates prevailing in the New England States and the States and municipalities cannot afford to forego this source of revenue.

In connection with the report upon conditions in New Hampshire and also other reports of representatives of different interests in Ohio, a very interesting view of the effect of constitutional limitations upon present revenue problems of the States was given. In Ohio for 40 years past an effort has been made to amend the constitution in order to permit classification of property and taxation of securities at a low rate, but so far without success. The consensus of opinion at the conference was that before satisfactory

tax programs can be put into effect in the States constitutional provisions with reference to taxation must be made so broad as to permit the legislatures to provide particular methods of taxation in accordance with the needs of the times. The constitution should leave the whole matter entirely in the hands of the legislature or impose no further restriction than that taxation shall be equitable, in that it does not impose unequal burdens upon taxpayers holding property of the same kind or similarly suited as to income.

The conference maintained the stand taken for a number of years that inheritance taxes should be left to the States as a source of revenue and that the Federal estate tax should be abolished. The evils of taxation of non-resident decedent estates by different States were brought out very forcibly and a new plan, already adopted in New Hampshire, was proposed for remedying the situation. Although the ideal would be not to tax such decedent estates at all, since this would be unfair to New Hampshire unless the same plan were followed by other States, a flat rate tax is imposed, based on the value of property of the decedent in New Hampshire, regardless of who the beneficiaries may be under the law of the State of the decedent. By this means the very aggravating and expensive complications of the laws of other States (requiring proof of the administration in the home State, elaborate statements as to the beneficiaries, in some cases ancillary administration, and in many cases proof of the value of the whole estate and its liabilities) are all avoided and the claim of New Hampshire upon the estate can be adjusted at relatively small expense and with very little delay. Incidentally, it was reported by one speaker who had recently been in England that about two weeks is a normal time for settlement of estate taxes in England, which indicates the

great advance that might be made in our States with some simpler and more uniform law as to inheritance taxes or "death duties," as they are called in England.

In reference to taxes on land, the fact was brought out, to the surprise of many of those present at the conference, that experience has proved that, over a long period of years, the net increment due to rise in land values does not ordinarily equal the return which would come from investment of the purchase price of the land at 4 per cent. with interest compounded. As tax burdens upon real estate have increased so rapidly in the last few years the prospect of large gains from purchase and holding of land is correspondingly reduced, and therefore, for this reason as well as for many others, these high taxes on land tend to retard development of business and property.

As has been customary in recent conferences two sessions were devoted to consideration of Federal legislation. Very strong statements were made to the effect that the excess profits tax and exemption of interest on Liberty bonds from taxation have weakened business, through the large sums taken from it by the excess profits tax and the capital kept from it by investment of tremendous amounts in tax-free securities. In consequence businesses which responded to the demand for the Government for expansion during the war have found themselves in this period of readjustment either in bankruptcy or so weakened that they must for a long period be to a greater or less degree at the mercy of their bankers or other creditors. For this reason there is a very widespread dissatisfaction with the whole system of Federal taxes and a soreness among business men which may seriously imperil the continuity of the Federal system of taxation of incomes.

Specifically with reference to the Federal Revenue Act of 1921, it was

suggested that repeal of the excess profits tax and increase of the income tax to 15 per cent. will probably increase the burden of the larger corporations and reduce the burden of smaller corporations. The reason is that the larger corporations would probably pay no excess profits tax in the next year or two if the law were continued without amendment, and therefore would pay only the 10 per cent. income tax under the present law, whereas many smaller corporations whose ratio of earnings to invested capital is much greater would pay a total income and excess profits tax, if the law were not changed, in excess of the 15 per cent. income tax proposed in the new law. It was also pointed out that the proposed provision in Section 250 of the new law, abolishing the right to file claims for abatement, would prove a very serious hardship, with disastrous results in many cases, if additional back taxes are assessed upon corporations so weakened that they cannot readily get large amounts of cash. In reference to the provision in the proposed new law under which so-called capital gains will be included only partially in taxable income, Professor R. M. Haig, of Columbia University, pointed out that this was somewhat disturbing, as apparently through the recent decisions of the United States Supreme Court it has been made clear that no distinction for the purpose of taxes need be made between so-called capital gains and other forms of income, whereas the proposed new special provision would complicate the situation and lead to further litigation and to further confusion as to what in fact ought to be taxed upon the sale of capital assets or investments.

The conference went on record in favor of the amendment of the Federal Constitution in order to permit taxation of the income from Federal, State and municipal securities and the taxation of salaries of Federal and

State employees. Along the same line, very serious possible consequences were pointed out if there continues to be legislation favoring special Government-controlled activities like Federal Land Banks, or special classes of society, as would be done under the proposed legislation for large Federal aid for State education and the bill introduced in Congress for maternity aid by the Federal Government. It was brought out that we must choose in this country, if we are not to embark upon an utterly ruinous course of Federal taxation, between government which provides such well recognized agencies for necessary public service as the postal system, maintenance of national waterways, lighthouses, etc., and government under which any real or fancied need of the individual citizen or group of citizens is made the subject of large State or Federal grants of money.

A very interesting problem with reference to State income taxes was brought out in the discussion of the case of the Merchants National Bank of Richmond, Va., vs. City of Richmond, decided by the United States Supreme Court on June 6, 1921. Under this case it was held, as in general it has previously been held, that shares in national banks cannot be taxed at a rate higher than that imposed on other property. As the States which have adopted classification of property for taxation at varying rates, or have adopted the income tax, have excepted national bank shares from such taxation, and therefore have left them subject to the general property tax, which is generally at higher rates than the classified taxes on intangibles or than income tax rates, if the matter is pressed by the national banks in other States, as is indicated that it will be by suits already brought in Massachusetts, New York and North Dakota, taxation of national bank shares at the rates prevailing for other

*(Continued on page 40)*



## VACATION REPORTS

**A Midsummer Night's Dream**

IT seems that the best time to take a vacation in this profession is when one can get it. I consider myself fortunate in being addicted to a form of recreation that can be enjoyed whenever I can get a few hours or days for it. Living right on the Delaware River, it is often possible to get a sail after work, before sundown, and there is always time for a swim. So when a convenient week for a vacation came this summer, I luckily found two companions who also had the time, and it was a simple matter to ship the canoe up the river to Port Jervis, N. Y., and start our trip home from there. The trip is about 140 miles, and if two weeks are available the start can be made from Hancock, which is about 260 miles. The scenery as far down the river as Easton is very beautiful and well worth the trip. There are many places where the river is flanked on both sides by mountains, and often cliffs rise sheer from the water. At Milford, a little way from the river, are the Raymondskill and the Sawkill Falls, and a little further down the Bushkill Falls. I had no idea that there were any such beautiful falls in Pennsylvania. They are all well worth a visit, and it would make a pleasant week-end trip for some of our motorists. Mr. Hood has already taken it. We took a swim at the top of the Sawkill Falls and it was the coldest water I have ever been in at this time of the year. The first few days of the trip I spent marveling at the clearness of the water. It was a temptation to look down at the various kinds of vegetation, rock formations and the occasional fish and to forget to keep an eye ahead for the rocks which are particularly dangerous when the water is low, as it was at that time. I was sorry we could not try the fishing, but our time would not permit it.

We saw all sorts of birds, among them an eagle and a white heron or crane. It seemed strange to think of this wild, clean river as being the same one that is so muddy and infested with picnickers and campers down near home.

But when you take this trip take plenty of canoe glue or guttapercha, and to most thoroughly enjoy it—someone else's canoe. There are many respectable rapids and a few falls. The smooth water seems very monotonous after a few rapids. From the Water Gap to Easton there is a succession of rapids, among them the famous "Foul Rift." Someone has said that an account of how it feels to go through the rapids would be interesting. There does not seem to be much to it but keeping a rather nervous eye out for rocks, occasional yelling for relative speed—"air speed" we called it—so as to be able to steer, maybe an unexpected falls, such as we found at the end of Foul Rift, and then looking back and seeing some white water, perhaps a great distance off. You go very fast with the current, and it seems strange at such a time to paddle with frantic haste for still more speed to the point necessary to control the movement of the canoe, and the man in the stern can accomplish nothing in a close pinch by paddling himself, but must use the paddle as a rudder, as I know from experience. I made this mistake once and it resulted in the nastiest rip we got on the trip. Luckily we weren't moving very fast at the time, and the rock was not such a bad one. The weather was quite cold, and there were so few mosquitoes we only slept under canvas the first night out.

If anyone thinks there are many hardships to a trip like this, let him study this sample menu: Breakfast—Cream of Wheat, hot cakes, eggs, coffee, fresh milk and fruit. Lunch—

At a tea-room near one of the falls (this wasn't so good). Supper—Macaroni cooked with cheese, stewed corn, potatoes (French fried or boiled), a broiled steak and such fittings as fruit, bread, butter, cake, etc. We had an unlimited supply of the finest of sauces, an out-doors appetite, two chefs without a peer, and the results in the culinary department were not the kind that engender a longing for home. We had an active but unhurried trip, and reached home after five days and four nights in the open, feeling that our little vacation had done for us what vacations were designed to do.

Not the worst part of the trip was that upon completing it we had merely to pull the canoe up on our own lawn and go to bed. No weary trip back on the train in which to shudder about the thought of going back to work.

A. K. FISCHER.

*Philadelphia Office.*

### A Visit to a National Park

VACATION and a trip to the Yellowstone! And I was on my way, happy in the thought that at last I was to see the real West; for, strange as it may seem to an Easterner, many of us Chicagoans believe that we are east of where the West begins.

The trip planned was of fourteen days' duration and was to be with a conducted touring party. Enroute, our first stopping place was Denver, where we motored to Lookout Mountain, through Bear Creek Canyon, and thence by train to Colorado Springs—the gateway to the Pike's Peak region. The following morning, those of us who did not fear the altitude of Pike's Peak, which is more than 14,000 feet above sea level, took a trip to its summit via the cog rail; later, through Colorado City and through Manitou, noted for its mineral springs. Here is where the Indians, before the invasion of the white man, were wont

to bring their sick to drink of the healing waters; and, since these were the gift of the Supernatural, they called the place Manitou, the Indian word for Great Spirit. In close proximity are the Garden of the Gods and the Cave of the Winds, both of which we visited.

Perhaps the most scenic part of the tour was included in the next day's itinerary, when we traveled on the Denver & Rio Grande Railroad from Colorado Springs along the foothills of the Rockies, passing through Pueblo, which still showed many indications of the recent flood. From the train we could see numerous small houses torn from their foundations; bridges partly under water; railroad tracks bent and twisted.

We turned west to Canyon City, and a few minutes later entered the Grand Canyon of the Arkansas, the deepest and narrowest part of which is the Royal Gorge—said to be the narrowest chasm in the world traversed by steel rails. The granite walls extend more than 2,600 feet above a gap so narrow that the rails are suspended above the river, allowing the rushing waters to pass below. At this point, it is claimed that the cliffs, which shut in the track and the narrow river, rise to so great a height, that they cloud the light of day, permitting the stars to be seen, even when the sun is shining bright. As I did no star gazing, I cannot vouch for the truth of this statement.

The Grand Canyon, through which flows the Arkansas, is more than ten miles long. Scarcely for a minute does this madly rushing river seem to be out of view as it pursues its course, now right, now left. Indeed, at certain places, there seems to be scarcely sufficient space between the mountain walls and the river to permit the train to pass.

Salt Lake City was the next large city "inspected" by us. Here, the young man—a bright young fellow—in charge of the sight-seeing trip, boast-

fully and proudly informed us, without being asked, that he was a Mormon. He told us in a very interesting way, about the life of Brigham Young—the founder and builder of Salt Lake City—for whom the inhabitants seem to have a great deal of love and respect, as evidenced by the many statues and pictures of him in the public streets and buildings.

He conducted us to the Mormon Temple grounds and to the Tabernacle, where we heard the grand organ recital. This organ is one of the largest in the world. It contains more than 7,000 pipes, ranging in length from 2 inches to 32 feet, and making possible innumerable tonal variations. Beautiful and enjoyable as was the organist's rendition of the Lost Chord and Swanee River, the musical sounds seemed to have an emotional effect over all, as each one tried to repress a tear. Perhaps for the first time, we became a little home-sick.

Yellowstone Park is only a night's ride from Salt Lake City, and although it was about 93 degrees Fahrenheit when we left the latter place, we were warned as we retired to our berths, to provide ourselves with heavy wearing apparel, as the mornings and evenings were cold at Yellowstone. True to prediction, the temperature was around 50 degrees when we arrived, but gradually arose until it reached 85 in the afternoon, and then slowly dropped as night approached.

Yellowstone is the largest of our National Parks. It is situated in the Northwest corner of Wyoming, and extends a little beyond into the State of Montana. It is 62 miles long and 54 miles wide embracing an area of more than 3,000 square miles. We all know that it is famous for its hot springs and geysers. The first one I saw play is perhaps the most famous of them all, "Old Faithful." True to its name, every 65 to 70 minutes, day and night, it begins its eruptions with

a hissing sound; first, with a few spurts of steam, and then columns of water rising higher and higher until a height of about 150 feet is reached and maintained for about three minutes. All the other geysers vary as to the time of their action, and are subject to change; that is, some become more active in the course of time, and others, less so. In addition to its geysers, its remarkable springs, and its "Paint Pots," Yellowstone is known for its magnificent scenery. It has its Grand Canyon, its lakes, its waterfalls. There are hundreds of different kinds of flowers. There are also wild animals—although personally I only saw now and then a bear, as the motorbus sped swiftly over the mountain roads.

It would probably prove tiresome reading to give a detailed description of the five-day trip through the Park; to tell of its wonderful mountains—some white, some blue, some green—and of the trees and verdure; of the hikes and auto trips, somewhat perilous at times where the mountain roads are a little too narrow for safe motoring, and where one could look down into an apparently bottomless chasm—yet withal, it was the most enjoyable trip I have ever had.

MARGARET M. CASEY.

*Chicago Office.*

### Among the Susquehanna River Hills

**A**MONG the hills along the Susquehanna River is an ideal spot for the accountant or city man to spend his vacation or week end. The drive can be made from Philadelphia by automobile over the Lincoln Highway, passing through Coatesville, Lancaster, Columbia and across the long bridge to Wrightsville, thence along the river about five miles in the direction of Harrisburg.

The scenery in the vicinity of Wild Cat Falls is beautiful, and the glen

directly in the rear of an old white-washed inn gives that touch of wild nature which caused our Assignment Manager, Kester, who visited us over the week end, to assign to himself the nature of a deer and leap from rock to rock, causing the ladies in the party to become very nervous. After reaching the top of the glen there is an observatory built on an overhanging rock, probably two hundred feet above the level of the river, from which one has a view up and down the river for at least four miles either way. From this observatory, with the aid of field glasses, we were able to see Draby eating his Labor Day noon lunch in Maytown.

Wild Cat Inn and Wild Cat Club House, located on the York County side of the river, were until a few years ago well patronized by week-end parties from the large cities. Both places are now abandoned, and in their stead is an inn located at Accomac, about two miles down the river, directly opposite Marietta. Lodging accommodations can be had at this inn and a chicken and waffle dinner is served there which alone is well worth the eighty-mile drive from Philadelphia.

The river at Wild Cat Falls is about one mile in width and there are good bass and salmon (wall-eyed pike) fishing and swimming at that point. The first night there we hooked seven black bass in less than one hour. During the two weeks' outing we became so well acquainted with the fish that a large bass refused to become separated from us and deliberately jumped into our boat.

Farm products were plentiful and cheap. Imagine a farmer telling you to go into his corn field, his apple orchard, or into the barn and take all the corn, apples or eggs you wanted for 15 or 20 cents!

Kester and an ex-office boy, Red Griffith, were in hard luck when they walked their York lady friends to Accomac and accompanied them across

the river to Marietta, when the ferryman told them that he was not returning to the York County side again that evening. Darkness closed in upon them, and the river this time was wild, and after persuading a riverman to take them back in a rowboat, for 50 cents per, they discovered that their combined wealth consisted of 20 cents. The riverman, however, said they had honest-looking faces and, while it was very dark and dangerous, he would take a chance, providing Red sat in the front of the boat to light the way. The river road at this time of night was as black as the ace of spades, and these were two frightened boys. Before starting back on the road to the bungalow, we understand they spent some time in planning what would be done in case of a holdup by highwaymen. That night our friend Red was talking in his sleep and fighting cinnamon bears.

The evenings were spent building large campfires, toasting marshmallows, breaking the fishing laws by setting out-lines, on which we caught a number of large sized eels, and listening to the all-night concerts given by the crickets, owls and frogs.

H. E. WITMAN.

*Philadelphia Office.*

### Pastoral Pleasures

WE have spent some of the "pleas-  
antest days ever" this summer at a little place about one hundred miles from New York. Woodstock is an artist colony and there may be found painters, sculptors, writers, designers, cartoonists, wood-workers and brass-workers, to say nothing of musicians and singers, most of whom—with the exception of the singers and musicians, who go up there for a rest—are hard at work among the pleasantest of surroundings, with the Catskill Mountains on almost three sides of the village, beautiful pine trees, and moun-

tain streams, and the pretty little studio cottages dotted here, there and everywhere. Truly a wonderful place to get away from the noise and bustle of our big city of New York, to drink in God's good pure air and to replenish the batteries of the human and mental body with energy and nerve food for the winter's work.

Up in the morning early, breakfast cooked outside on a home-made stone fireplace, a visit to the woods for firewood, a walk to the village post office and stores for mail, newspapers and supplies, over to the swimming pool, head first into the clear crystal water of a mountain stream, a good sunbath on the rocks, and back to the cottage for lunch. Then a siesta under the pines in a comfortable hammock or deck chair, a visit to some studio, or a walk up the mountain, back for supper, followed by a visit from friends, and a pow-wow or sing-song around a log fire near the pines and under the heavens filled with myriads of stars, with the moon peering through the trees and adding to the grandeur of it all. And how you can rest out there! Not the fitful sleep of the city, with its varied noises of sirens, motor horns, overhead cars, etc., but just a calm, restful sleep, and you rise in the morning with the sun, ready for anything and feeling that it is indeed good to be alive.

STANLEY ADAMS.

*New York Office.*

### A Historic Lighthouse

THERE has been considerable newspaper publicity recently in connection with the Barnegat Light, at Barnegat City, N. J., which it is feared cannot survive another storm such as the Jersey coast experienced two years ago. This light dates back to a time before the various villages along the coast had any rail communication, and it marked Barnegat Inlet, which had been for years, and was at that time,

a regular port for a large number of coasting schooners. According to the tales current along the bay, the harbor was also a favorite place in the early days for various pirates to run in and replenish their stores, and, as legend has it, even bury their treasure. Money Island, at Island Heights, is one spot specified, but I have never heard that any treasure-hunting expeditions have recovered any of the loot.

In addition to marking the inlet, the light is situated at the point where the New Jersey coast reaches its easternmost limit and is the most prominent coast light in the State. During the war, when regulations were issued restricting private lights as well as discontinuing the coast guard lights, the Barnegat Light was considered by the Government to be one of the three essential lights on the Atlantic seaboard which could not be extinguished.

In view of its importance, it seems strange that the Government waits passively for it to fall into the sea.

As I was in the neighborhood recently I made a side trip and visited the light. It was the first time I had ever been to Barnegat City. It is located on the northern end of an island which is 16 miles in length and not more than a half mile wide at any point, extending roughly from a point opposite Tuckerton on the mainland to Barnegat. There has been some effort to make a summer settlement along its entire length, but with the exception of Beach Haven it remains rather desolate. Barnegat City is the only spot on the island which contains a native tree, and the presence of the pines and cedars, even though somewhat stunted, gives to the place a rather novel and pleasing appearance.

The original light was erected on the south side of the inlet in 1835 at a point about half a mile north of its present location. In 1856 the shifting of the inlet to the south undermined

it, and the present light was built in 1859 at a point almost half a mile from the inlet and the ocean. The main portion of the town, which was located seaward of the light, has been gradually engulfed and the next big northeast storm will attack the foundation of the light itself.

About two years ago the Government, in response to popular clamor, spent \$40,000 to protect the light, but the measures taken were so unscientific as to be almost ridiculous. Tons upon tons of massive rocks were dumped into the ocean and a concrete bulkhead about three feet thick was built around the light and keeper's house. The buildings stood on ground about ten feet above high-water mark and the bulkhead was built to a depth of perhaps eight feet below the ground. When the last storm cut down the remaining high ground between the beach and the bulkhead it washed under the concrete wall and the wall collapsed of its own weight. This storm undermined the foundations of the keeper's house, and it collapsed. The house, an immense structure with perhaps twenty rooms, wonderfully constructed, with numerous fireplaces and massive many-flued brick chimneys, was sold by the Government as junk for \$128. Much of the more valuable material has been removed, but the shell of the building still stands, poised, waiting

for the next incursion of the tide.

The lighthouse is situated about 60 feet inland from the keeper's house, and though still intact, there is no doubt in the minds of the natives, who know the beach in foul weather as well as fair, that it cannot withstand the next "nor'easter."

With the passing of the light will go one of the historic landmarks of the Jersey coast, and though the Government proposes to place a lightship off shore for coastwise shipping, no provision has been made for the marking of Barnegat Inlet.

F. W. BERGMANN.  
*Philadelphia Office.*



BARNEGAT LIGHT AND RUINS OF  
KEEPER'S HOUSE

### Second Annual Convention of the National Association of Cost Account- ants.

(Continued from  
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many eloquent appeals which were made by members of other cities. No doubt the association's slogan of "1,000 at Atlantic City" will be fully realized. The largest boardwalk hotel seems so sure of it that it has offered to reserve its entire facilities for the next N. A. C. A. convention.

Our firm was well represented at the convention. In addition to Mr. Lybrand, Messrs. Pugh, Gee, Blake and Knoblock attended all the meetings.

He who ploughs straight does much;  
he who thinks straight does more.



## The L. R. B. & M. Journal

Published by Lybrand, Ross Bros. and Montgomery, for free distribution to members and employees of the firm.

The purpose of this journal is to communicate to every member of the staff and office plans and accomplishments of the firm; to provide a medium for the exchange of suggestions and ideas for improvement; to encourage and maintain a proper spirit of co-operation and interest and to help in the solution of common problems.

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### Ethical Publicity

IT is inevitable that in a young and growing profession like that of public accountancy the subject of what forms of publicity, if any, by practitioners are proper, in good taste, and not calculated to do harm to the standing of the profession in the eyes of the business public, should be much discussed and that there should have been some differences of opinion concerning the whole subject. The situation has perhaps been somewhat more complex in the case of public accountancy than in the case of most of the older professions because of the closer relation of public accountancy to, and contact with, industry, commerce and finance. Public accountancy may be termed a "business profession" in a

sense that is not true of any other profession, with the possible exception of architecture and engineering and, in only a small degree, of the law.

The position of our firm has consistently been one of avoiding any form of publicity which could be deemed unethical under the strictest interpretation of that much abused word. "Solicitation of business" in the sense in which that term is generally understood among accountants has always been avoided by us. Our endeavor has ever been to establish our practice on the basis of performing service of such a kind as would retain old clients and attract new ones.

Our policy has, therefore, always been in accord, not only with the letter, but also with the spirit, of the following resolution which, after thorough discussion of the subject at both this and earlier meetings of the Institute, was adopted by a large majority at the annual meeting of the American Institute of Accountants held in Washington, September 20 and 21, 1921:

"Resolved, That the committee's report (on ethical publicity) be approved and that it is the sense of this meeting that the publication or circulation of ordinary simple business cards, being a matter of personal taste or custom and convenience, is not improper, but solicitation of business by circulars or advertisements or by personal communications or interviews, not warranted by personal relations, is unprofessional and should not be permitted. It is desirable that the publication of books and articles on accountancy subjects should be encouraged to the fullest extent, but care should be taken that such publications do not contain self-laudatory expressions. If it deems it necessary the council is authorized to formulate rules for the guidance of the members to the end that a high standard of professional ethics and conduct shall be maintained."

### American Import Valuations

READERS of our JOURNAL will remember with pleasure the brief historical account of The New Haven Clock Co., which Mr. Walter Camp, its

president, wrote for our "Clients' Century Club" series and which appeared in the December, 1920, issue of the JOURNAL. At the present time the subject indicated by the caption of this article is attracting his serious attention. The following dispatch appeared this month in the Bridgeport *Evening Star*, and expresses Mr. Camp's convictions on the subject:

"Walter Camp, one of America's foremost authorities on the game of football, has carried a muddy football down the field often enough to know that concentration is essential to success. When you're carrying a slippery pigskin for Old Eli, you keep your mind on the ball.

Today Walter Camp, as president of a large New Haven clock factory, is concentrating his efforts far from the gridiron. The man who picks the all-American eleven every year now has a new specialty, the tariff, and refuses to talk football.

#### CONCERNED OVER TARIFF

Mr. Camp declared today that he will discuss football with all comers when his conscience lets him, but right now the \$10,000,000 to \$40,000,000 which the United States loses every year under the present system of basing tariff duties on foreign valuations is his main concern.

This huge loss will be prevented by the American valuation plan of assessing import duties on the current price of goods in the American wholesale market," Mr. Camp declared. "No other means of securing fair and equitable ad valorem values has been presented to Congress, and unless the plan is put into effect there is little hope of the American manufacturer securing adequate protection against low-priced foreign goods or this country maintaining its present standard of living for the working men.

#### QUOTES SOME FACTS

If the ad valorem duty is based on the foreign value as at present then

the country whose cost of production is lowest and whose profits are lowest pays the smallest amount of duty. If we set rates to protect our industries against imports from these countries, we will place an embargo against England, France and other countries whose production costs are nearer our own. But if our rates are assessed on American value of the import, all countries will be treated alike and pay the same amount of duty on similar and comparable articles."

#### New Edition of "Auditing"

THE exhaustion of the publisher's stock of the second edition of Colonel Montgomery's "Auditing Theory and Practice" has caused the Colonel to prepare a third edition rather than to permit the publishers merely to make a new printing of the second edition. As is usual with the Colonel's literary work, a "new edition" means for him such a thorough review and comprehensive revision that the new edition is almost a new work. The third edition of "Auditing" is no exception.

The third edition, because of increased matter, will appear in two volumes instead of in only one volume, as in earlier editions. The first volume will cover all the ground excepting the chapters devoted to "special points in different classes of audits." These chapters, much expanded so as to cover this very practical aspect of the subject, will form the second volume.

The first volume is expected from the press in about a month. The second volume will be issued later.

As heretofore, arrangements will be made by the firm to furnish the members of the staff who desire to secure the books for their personal use at a special rate. Those wishing to receive the advantage of this arrangement are asked to take up the matter with the office to which they are attached.

## OFFICE NOTES

**Boston**

THE Boston office, of course, does not approve of the prolonged vacations taken by the editor of the JOURNAL. As far as the writer of these notes can see, there is no excuse for these prolonged summer hiati. You might think that the JOURNAL was a church and could not function during hot weather.

The Boston office, under the inspired leadership of its recently returned manager, has been going along in its usual efficient way. Everybody has vacationed and some have enjoyed it. Mr. Sweet left in the middle of June and hasn't come back yet. He is now in Washington where he is "assisting" the Colonel. Speaking of Washington, brings to mind the fact that quite a number of the superluminaries of the Boston office are there doing their share to stabilize the American merchant marine.

After a most sanguinary struggle, Mr. Hughes has just been expelled from the office for a vacation. These struggles to get rid of "Hughesie" use the manager up so badly that he should always go off for quite a prolonged rest thereafter.

Wakefield, under the pretense of being a tax expert has been spending some time at the Mount Washington Hotel in the White Mountains at a golf convention called to consider the effect of luxury taxes on the price of golf balls. We expect from him a very interesting and illuminating brochure on this subject and we hope that the Colonel will make it a chapter in his new book.

Boutelle, a tall pine from the Charles, took his last year's vacation and this one together. He gave his

boy and the mosquitoes a treat by camping enroute through New England: he went with long Billings, formerly of our staff. Flivver and Billings' two boys! How they ever go in (or out) of that baby carriage is a puzzle.

Thompson, we understand, is so delighted with the climate and work in Washington that he has sworn off on vacations and is happily engaged in watching his diminishing figure. We have always tried to persuade Tommy that rotundity and longevity were incompatible.

We were very busy here until the first of September and we are informed by our friends in the business (N. B.—We have friends, not competitors, up here), that we are even now more fortunate than the rest of them.

Frank Knoblock happened to be in New Hampshire when President Harding was there. Frank shook hands with the President and he has kept that hand tied up in an antiseptic cotton bandage ever since to preserve the odor of divinity that doth hedge a king, I suppose.

Gibson, to whom refers the complimentary letter printed with these notes, has a hen's-egg, raised of no common skill. He says that par is \$3.00 per year per hen and bogie \$2.75 per year per hen: he has equalled bogie twice and is shooting for par! Courage, mon brave!

There is a wee village in Massachusetts, yclept Shirley (used the old word because it fits Shirley). We have there an old and much appreciated client. Johnny Moore, city-bred, was darn near run over and killed at

Shirley by the station horse and buggy! Think of the shame of it! Harder for his family to have borne than if it had been a Ford.

Our Chief Engineer, A. S. Harlow, having acquired Pugh-like dimensions from some years of "hoteling," has taken a house in Newton Center and will demonstrate the paradox "Eat and grow thin."

Blake and John Knoblock enroute to an assignment at far Kewanee, Ill., were lucky enough to be able to stop off at Cleveland and admire the Cost Accountants' Association's president. The facts that he is the head of the firm and that he is affectionately known as "Uncle William" were mere coincidences.

#### *Copy of Complimentary Letter*

"Your report to the \_\_\_\_\_ regarding \_\_\_\_\_ has been received.

"The original of this report has been forwarded to \_\_\_\_\_; a copy has been forwarded to \_\_\_\_\_ and a copy placed in our files.

"We thank you for your careful, painstaking and, what we believe to be, comprehensive investigation of this matter."

#### **Chicago**

**B**ILL MERKLE has gone and done it. Got himself all engaged to be married and just about that time was assigned on an engagement for a client which will keep him away for months. What to do? What to do?

It is reported that the Chicago Telephone Company will soon declare a large dividend out of the earnings from long distance telephone calls from Washington, D. C. Perhaps a certain young lady on the north side and Hawes can account for this.

Billy Henderson came into the office the other day. He looked over and examined all the mechanical office improvements, pronounced them good and departed.

Mr. Macdonald stepped out and bought a nice Wescott Sedan. Then he went to Detroit; came back and arranged for his vacation just in time to be swallowed by Washington. He will probably get acquainted with his car next spring.

H. L. Miller has a fine large Buick. He is rapidly becoming known as the best authority on the worst roads in the Chicago territory. His pseudonym is Barney Oldfield.

"Sweets to the Sweet," "Diamond cut Diamond," etc. Ford has a Ford. He now has a new baby, a new house, a new job, a new office, a new desk, and a new set of law books. A new broom sweeps clean. Go to it Ford.

There have been several additions to the fair sex division of the office force in the persons of Miss May Gihuly at the telephone and reception desk and the Misses Gulickson and Zanteson in the stenographic department. They are all welcomed with open arms, figuratively speaking of course.

We sincerely hope to present a vivid word picture in an early issue which will rival those presented by the Colonel and Mr. Lybrand on France and Spain respectively. This, however, cannot be prepared until the prospective author returns from his automobile trip through the wilds of Michigan. Who? Oh, yes, Mr. Henderson.

We were all glad to see Miss Greene of the Pittsburgh office who made a short call. Miss Greene promises to write something *good* about Chicago for the Office Journal.

Miss Lillian Dreger says one should forget work completely when away from the office; in order to do this she has decided to study classic dancing. Ruth St. Denis should look to her laurels!

Henry C. Power says that, unless a man plays golf, he is missing half the fun in this world. He has been playing at one of the suburban clubs most of the summer and is convinced that if Kenneth Brown wasn't around, he would be the champion of the office.

Hoffman, who won his letter at the University of Illinois in wrestling, is trying to get some of the men to wrestle with him. The only one who is willing to wrestle with him is H. L. Daughters.

### Detroit

FOR the benefit of any members of the staff who may be motoring in the direction of Detroit we would warn them not to test out the speed of their cars when near the town of "Coulee," situated north of Albany. Mr. FitzGerald when passing through the aforementioned city had an interesting discussion with three minions of the law: result Mr. FitzGerald was relieved of thirty bucks. We refer this matter to our tax department as to whether this can be considered as a deductible item in next year's returns.

We wish Mr. Sheldon the best of luck with his new iron steed and hope that Mr. Heaslip enjoys commuting to Pontiac in it.

Mr. D. J. Macdonald from Chicago paid us a visit a few months back and we were all sorry when he left. Both the associate managers of Detroit were away, Mr. C. B. Taylor being on an enforced vacation after his recent illness, and Mr. FitzGerald having been called away hurriedly to a large

New York assignment, Mr. Macdonald was "in complete" charge, so was the staff, for from the day he arrived it started to grow, smaller. The two managers were the first to leave, then "alphabetical" Taylor left to pay a visit to the "olde countrie," Mr. O. C. Buchanan transferred to the Boston office staff (taking many good wishes with him). Messrs. Aughe and Onslow left for New York, and with Messrs. Sheldon and Heaslip on other out-of-town assignments and some of the lady members of the staff on vacation, the office force on the scene was very much diminished.

Mr. F. Kalteux and Mr. L. Larson of the Chicago office staff were recently on an assignment for this office in Rochester. Mr. Larson then left us to go on an assignment for the Boston office: we hope that association with the seat of culture will not be to his disadvantage. We note he still retains his moustache, although it does not appear to have increased very much, in size; we suggest that he refer to Mr. Flachbart of the New York office for the name of a good hair restorer.

Mr. H. R. K. Taylor has returned from his trip abroad—or perhaps we should say "home"—and was apparently well treated there as he returned looking remarkably well.

He informs us that conditions over there are fairly normal, despite the fact that, unemployment, recent strikes and social upheavals have had and are still having, as in this country, their effect.

The Detroit Staff welcomes back to the office Mr. C. B. Taylor, who has recovered from his recent severe illness. We all hope that he continues in good health and that his next vacation will not be an enforced one, nor marred by being under doctor's orders.

### New York

THE special issue of the JOURNAL containing a description of Mr. Lybrand's trip to France and Spain has been read with great interest by all members of the staff, and there has been a considerable demand for extra copies. Quite a number of letters have been received from clients expressing the interest and pleasure with which this special number was read. One of the most interesting acknowledgments of receipt of this number of the JOURNAL was contained in the following note to Mr. Lybrand from Mr. William Sartain, himself an eminent artist and son of the famous engraver, John Sartain:

Thanks for your entertaining article on Spain. Did you know that Tariffa was a Moorish town whence they sailed out to the Straits of Gibraltar and exacted a percentage of value of cargoes or would sink the ship? Our word tariff comes from that—an *exaction* on trade.

My Seville landlady, when I was leaving, said what will serve as my signature:

"Oh, Don Guillermo, we are so sorry to lose you; you are a cup of gold—a pearl beyond price."

Perhaps she didn't like to use my name—for in Spanish it means *Frying Pan*.

The following might appropriately have appeared in the number of the JOURNAL in which Mr. Lybrand described his holiday trip in Spain:

"Can any one tell me the national flower of England?" asked the teacher.

"The rose!" came in an eager chorus.

"And of France?"

"Lilies!" was the response after some hesitation.

"And Spain?"

Dead silence. The pupils looked blankly at one another. Then a hand was waved frantically in the air and a shrill voice piped out, "*Bulrushes!*"—*Watchman-Examiner*.

Stanley Adams will give another of his delightful concerts at the McAlpin Hotel on Tuesday evening, November 29. It was like a staff reunion at the last concert, L. R. B. & M., past and present, being well represented among the large audience that gathered on that occasion.

### A Steel Plant in India

(Continued from page 21)

is scattered in small villages of mud and straw-thatched huts. Quite a number of the workers ford the rivers and walk four or five miles to the plant.

Ten years hence the scene will be vastly changed, for the projects well under way include a large increase in iron and steel production, and sheet, wire, tin plate, enameled ware and machinery manufacture. These projects extend for several miles into the jungle, where the sloth bears occasionally attack the workers. When completed, these industries will call for a population of 150,000. The various town plans, particularly the city plans of Jamshedpur, are admirable and a great amount of work has been done towards what will be a beautiful city.

Considering the conditions under which all this has been accomplished and the handicap of a labor force largely and utterly unused or trained for such work, the results both in construction and daily operation reflect the highest credit upon the directorate, the management and the native ability and adaptability of the workers.

Notwithstanding the unsettled condition politically and industrially, I believe India is destined for great development; and I fail to see that her peoples are any more readily gulled and led by political and industrial fakers than our own have been in the past—or than the British are today.

Harry C. McCluskey, formerly of our New York staff, writes in a letter from Shanghai:

I have not been doing any accounting work since I have been over here, but recently I have taken over the management of the Service Department and have almost four hundred men to supervise. The work of the Service Department consists of importing, exporting, transshipping and lightering of cargoes, the passing of customs



and the supervision of all stocks in warehouses, or as they call them in China, Godowns. I expect to have this department in good working order in a very short time and then I will look for more trouble.

While it is very hot in Shanghai, mostly around 97 and 98 degrees, we have been enjoying the best of health, which is rather extraordinary for newcomers. The first thing a foreigner does when he comes to China is get sick, but so far we have escaped.

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#### GO EASY, CUPID!

Solitaires are flashing

In our steno's room,  
Looks as tho' the marriage mart  
Soon would see a boom.

Cupid is a wizard,  
Full of fun and jokes,  
Then again he's serious,  
This time it's Miss Stokes.

Please go easy, Cupid,  
Don't rush to the church,  
The busy season is at hand,  
Don't leave us in the lurch.  
—S. A.

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Mr. J. O. Wynn, Secretary to Colonel Montgomery, made a flying trip to Texas a short while ago, bringing a bride back with him. Our congratulations and good wishes to them both.

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Mr. J. G. Soper, who joined the staff some months ago, is now a happy and contented man, Mrs. Soper and the children having arrived from England.

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Mr. Heacock reports business "booming" in the Tax Department. By the way, we did not hear any "fish stories" after his vacation at Beach Haven.

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"I never catch a little fish,"  
You hear most anglers say,  
"But the biggest fish I ever caught  
Was the one that got away."

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A copy of the October number of *The Accountants' Postings* has just come to the editor's hands. This is published by the Accountants' Post

(No. 816) of the American Legion. It is interesting to note the activity of L. R. B. & M. men in this post. Colonel Montgomery is commander, Prior Sinclair is Treasurer, H. E. Bischoff is a member of the Executive Committee, and Robert Buchanan is chairman of the Hospital Committee.

The following paragraph in *Postings* may afford others some amusement, as it did the writer when he read it:

A few minutes before the June meeting convened, one of the new members whisperingly inquired as to the identity of a certain other member. He was quite surprised to learn that the object of his interest was our Commander, as he evidently expected to see an old-timer, possibly bent over with the weight of knowledge of auditing and income-tax procedure.

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#### A Client's Appreciation

"We appreciate very much the good work Mr. Willcox does for us, and want to take this opportunity of expressing our satisfaction."

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#### Philadelphia

THE vacation season is nearing its close and the vacations of staff and office force are almost completed. Naturally, the majority of us spent our vacations in the conventional way; finding an agreeable spot with all or most of the comforts of home and staying put until the time to return. A number, however, with more "pep" have varied the procedure. Mr. Anderson took the lead in point of distance with a trip through the British Isles, and the Continent. He is not expected to return until October. Mr. Adam Ross visited Canadian Rockies and the Pacific Coast, stopping at various other places in Canada. Among the other travelers were Mr. Metzler and Mrs. Sharp who "flivvered." Mr. Metzler who thoroughly explored the State of Pennsylvania reports that flivvering is wonderful exercise, and Mrs. Sharp seems to have gained by her trip to shore resorts

Mr. Fischer and a companion starting from Port Jervis made the trip down the Delaware River to Philadelphia by canoe. Others who got close to nature were Miss Peters and Miss Samson who each spent some time camping on the Rancocas Creek, and Mr. Witman who had a camp at Wild Cat Falls on the Susquehanna, where the roads are poor and the fishing good.

Messrs. Hare and Long went to Lake Placid about a week in advance of Mr. T. E. Ross to polish up their game against his arrival. At this writing Mr. Ross has not returned and we have been unable to obtain from the others a coherent account of what happened. We strongly suspect that Mr. Ross may have "trimmed" them; particularly as he is reported to have shot an 88 in a match with Pittsburgh and Philadelphia clients.

Mr. Dennis, who has been instructing the students in our Summer Course, has left his charges in care of Mr. Kremer for a special course in banking and brokerage, while he visits his home in Indiana.

Mr. Van Hekle recently returned from his vacation with stories of fish caught and shore birds shot on the Delaware Bay. He also attended a ball game in the role of spectator, and was drafted into service and placed on third. He made three hits and walked twice. Where were the big league scouts? Mr. Van Hekle is in receipt of his certificate from the State of Pennsylvania. Mr. Van Hekle was originally certified in Delaware, and the Pennsylvania certificate was issued under reciprocal arrangements between the States.

Since our last issue there has been quite a matrimonial epidemic in this office, and in order that the JOURNAL

may not be unduly voluminous we make a "consolidated return."

The following members of the staff who have been married during the summer, or expect to be married in the near future, have our heartiest congratulations and best wishes: Messrs. P. P. Allesandroni, C. R. Bready, Wm. J. Casey, L. A. Diehl, Robert L. MacGarrigle, Jr., C. W. McDowell, T. G. McKibbin, E. C. Miller, Jr., J. L. Ricker, H. H. Steinmeyer, H. F. Witzel. The Report Department is represented by Miss Varkulawitz who was married on 28th September.

*Note:* There are unconfirmed rumors of other cases pending. Among those still to be heard from are Drabe and Van; "you never can tell."

### Pittsburgh

MR. KEAST has been in Washington, D. C., since August 1, assisting Colonel Montgomery.

A recent issue of *Money and Commerce*, Pittsburgh's financial weekly, contained an account of the opening of the New American State Bank of Pittsburgh. This event was of interest to us because of the fact that the cashier of the new institution is R. D. Stockton, for many years a member of the staff at our Philadelphia office and more recently comptroller of the Federal Reserve Bank of Philadelphia. We wish him all success in his new office.

Messrs. Bennett and Mohler are preparing for the November Pennsylvania C. P. A. examinations.

### Some Vacation Notes

Miss Greene spent her vacation in Chicago and, incidentally, while there inspected our new "Windy City" offices.

Sharpe "canoed" for two weeks down the Allegheny River.

Bennett took his family to Lake Chautauqua, N. Y., while Mohler and his family spent their vacation at Bethesda, Ohio.

Roper, our English accountant, is doing his best to see America. In June he visited his brother in southern Virginia, and on his return viewed our national capital from a "rubber-neck wagon." He later took a week-end trip to Niagara Falls.

Marsh vacationed at Atlantic City.

### Seattle

**D**URING the summer, the staff of the Seattle office has been increased by two members, Messrs. W. C. Bober and Ralph E. Allen.

Mr. Bober has but recently returned from a trip around the world for which he makes the excuse of an investigation of the world's business. The recounting of his experiences, however, and the supporting photographs, would suggest that making such an investigation is quite pleasant and not at all arduous. Articles under his name have appeared in the November, 1920, issue of *Industrial Management* and in the August, 1921, number of *Pacific Ports*.

As the result of a mail ballot, Mr. Burton was elected president of the Seattle Chapter of the National Association of Cost Accountants for the year ending August 31st, 1922. The first public meeting of the organization consisted of a dinner on July 26th in honor of Mr. Harold Dudley Greeley, treasurer of the National Association and Mr. Homer N. Sweet of our firm, both of whom made addresses of especial interest. Mr. Sweet's subject was "Cost Accounting from the Executive Viewpoint." Mr. Walter Campbell of the Seattle office, provided the music for the occasion.

The Seattle office has enjoyed a little contact with the Eastern offices this summer through Mr. Sweet's short visit, and through a couple of long distance conversations with Mr. Adam A. Ross from across the Canadian border. We were sorry that Mr. Sweet's stay could not be of longer duration, and that Mr. Ross could not see his way clear to run down for at least a day or two.

Mr. Walter Campbell has been appointed office editor for the Seattle office.

### Washington

**A**N L. R. B. & M. staff dinner was held at the Metropolitan Club, Washington, D. C., on August 17, 1921. Those present were principally the staff members engaged on work for an important client, and the dinner was notable for the wide representation of our various offices. Members of every office staff except Philadelphia and Seattle were present as follows: Messrs. Sweet, Thompson, Bacas, Sinclair, Keast, Leete, Craemer, Marshall, McNab, Hawes, Reynolds, Robertson, Perry, Bry, Gibson, McAlevey, Parker, White, O'Gorman, Larsen. In addition to the above men, Mr. Haynes of the Washington office and Mr. Marsh of Pittsburgh joined the party.

Such delectable southern dishes as chicken, corn, peaches, etc., put the diners in contented moods to accept the efforts at humor which preceded the more serious discussions of the evening. The humorous efforts were not so bad, however, especially when it became seemingly spontaneous in an altercation between Mr. Thompson and Mr. Haynes as to the whereabouts of a joke book which one alleged the other had "borrowed" in anticipation of after dinner speeches.

The dinner was held for the purpose of explaining the scope of the work to be done on this particular as-

signment. Mr. Sweet and Mr. Thompson spent some time outlining the definite tasks that are to be accomplished and the attitude to be adopted in attacking the work. A very helpful round table discussion of miscellaneous aspects of the job was held before the meeting broke up.

During the summer we have added another room to our offices. This is to be our show room and we are going to have pictures of *all* the partners hung there, Mr. Dumbille to the contrary notwithstanding.

We shall be glad when the summer and autumn golf matches are over as Mr. Bolinger is becoming a source of great worry to us. What with getting up long before he goes to bed and straining various joints, ligaments, etc. We fear his winter will be simply a means of recuperating from the summer.

We understand there are "hot and heavy" matches every A. M. between our office and the men from our other offices at present in Washington on a special engagement. We are not going to mention any names but we have it from first hand information that our Mr. B— played in great luck the first game and as a consequence was given a very small handicap, BUT — since that time something has happened. What, we don't know. However, we are told he contributes a ball to every game and to date none has come his way.

Miss Kissinger had a delightful trip this summer. She took the trip to Boston by sea (she *says* she did not get sick), staying there for a few days. Yes, she stopped in to see the Boston office. From Boston she went across to Buffalo and then on to Niagara with various lake trips from there and a couple of days in Canada. She was overheard to say that the

only bad feature of the whole trip was the coming back.

A comparatively recent ruling has been put into effect this summer by the Treasury Department: If any facts are brought out by a taxpayer, which were not covered by the Revenue Agent in his report, these same points must be referred back to the Revenue Agent for verification before the case can finally be disposed of. This means further delay in the settlement of some cases.

### Fourteenth National Tax Conference

(Continued from page 24)

personal property under the general property tax may be found invalid. Such a result would seriously interfere with the present system of taxation of intangibles in many States, because a reduction of the taxation on national bank shares would so reduce revenue as to require an increase of other taxes and thus disturb any relatively satisfactory equilibrium as between taxation of tangible property and taxation of intangibles that may have been reached in the States which have adopted classification of property or the income tax. It is hoped that the law with reference to taxation of national banks will be so amended by Congress as to obviate the possibility of the very unfortunate result just suggested. Such an amendment of the law was approved by the conference by resolution.

Other subjects discussed by the conference were forestry taxation, a committee for investigation of which was authorized; taxation of public utilities, the committee in reference to which has been at work for the past year and will continue until the next conference; apportionment among the States of taxes upon mercantile and manufacturing business; and municipal revenue.

